

**COUNTY OF MILWAUKEE
SINGLE AUDIT REPORT**

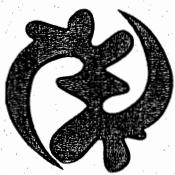
For The Year Ended December 31, 2005

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**INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY SCHEDULES
OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

To the Board of Supervisors of the
County of Milwaukee, Wisconsin:

We have audited the accompanying Schedules of Expenditures of Federal and State awards of the County of Milwaukee, Wisconsin for the year ended December 31, 2005. These Schedules of Expenditures of Federal and State awards are the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on these Schedules of Expenditures of Federal and State awards based on our audit.

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin, as of and for the year ended December 31, 2005, which collectively comprise the County of Milwaukee's basic financial statements have been audited and a report dated June 19, 2006 has been issued. The basic financial statements are the responsibility of the County of Milwaukee's management. We did not audit the basic financial statements of the County; they were audited by other auditors and a separate report was issued.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America and the provisions of the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal and State awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal and State awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedules of Expenditures of Federal and State Awards referred to above present fairly, in all material respects, the results of the County of Milwaukee, Wisconsin's operations of Federal and State awards for the year ended December 31, 2005, in conformity with accounting principles generally accepted in the United States of America.



COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

This report is intended solely for the information and use of the Board of Supervisors, management, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Coleman & Williams, Ltd.
Milwaukee, Wisconsin
June 19, 2006



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES**

To the Board of Supervisors
of the County of Milwaukee, Wisconsin

Compliance

We have audited the compliance of the County of Milwaukee, Wisconsin with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that are applicable to each of its major federal and major state programs for the year ended December 31, 2005. The County of Milwaukee, Wisconsin's major federal and major state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and major state programs is the responsibility of the County of Milwaukee, Wisconsin's management. Our responsibility is to express an opinion on the County of Milwaukee, Wisconsin's compliance based on our audit.

The County of Milwaukee, Wisconsin's basic financial statements include the operations of the Private Industry Council of Milwaukee County, Inc., a Workforce Development Board, which received \$15,129,318 in federal awards which are not included in the Schedules of Expenditures of Federal and State Awards for the year ended December 31, 2005. Our audit, described below, did not include the operations of the Private Industry Council of Milwaukee County, Inc., a Workforce Development Board because the component unit had a separate audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and the State Single Audit Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining, on a test basis, evidence about the County of Milwaukee,



Wisconsin's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of Milwaukee, Wisconsin's compliance with those requirements.

In our opinion, the County of Milwaukee, Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and major state programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and the State Single Audit Guidelines, and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2005-1 through 2005-8.

Internal Control Over Compliance

The management of the County of Milwaukee, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of Milwaukee, Wisconsin's internal control over compliance with requirements that could have a direct and material effect on a major federal or major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Guidelines.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal or major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Supervisors, management, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Coleman & Williams, Ltd.

Milwaukee, Wisconsin
June 19, 2006



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
of the County of Milwaukee, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Milwaukee, Wisconsin as of and for the year ended December 31, 2005, which collectively comprise the County of Milwaukee's basic financial statements and have issued our report thereon dated June 19, 2006. We did not audit the financial statements of the Milwaukee County War Memorial Center, Inc., the Private Industry Council of Milwaukee County, Inc., A Workforce Development Board and the Milwaukee County Research Park Corporation, which represent 20 percent and 60 percent, respectively, of the assets and the operating revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Milwaukee County War Memorial Center, Inc., the Private Industry Council of Milwaukee County, Inc., A Workforce Development Board and the Milwaukee County Research Park Corporation, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Milwaukee County War Memorial Center, Inc. and the Milwaukee County Research Park Corporation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Milwaukee's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

To the Board of Supervisors
of the County of Milwaukee, Wisconsin

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Milwaukee's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County of Milwaukee in a separate letter dated June 19, 2006.

This report is intended solely for the information and use of the Board of Supervisors, management, federal and state awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Vinchow, Krause + Longway, LLP

Milwaukee, Wisconsin
June 19, 2006



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Awarded January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF AGRICULTURE						
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES:						
<u>Department of Health and Human Services - Behavioral Health Division</u>						
Donated Food Program	10,550 \$	Sum Sufficient	01/01/05- 12/31/05	\$ -	\$ 6,185 (1) \$ 6,185 \$	
<u>WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION:</u>						
<u>Department of Health and Human Services - Behavioral Health Division</u>						
School Breakfast Program	10,553	Sum Sufficient	07/01/04- 06/30/06	\$ 13,471	\$ 17,865 (1) 25,489	7,624
Total CFDA #10,553				\$ 13,471	\$ 36,947 (1) 23,476	
School Lunch Program	10,555	Sum Sufficient	07/01/04- 06/30/05	\$ 54,812	\$ 48,965 \$ 7,624	
Total CFDA # 10,555				\$ 54,812	\$ 48,965 \$ 7,624	

Department of Health and Human Services

Food Stamps	10.561	3,460,887	01/01/05- 12/31/05			
				3,747,528 <u>(1)</u>		
				1,346,200 <u>(3)</u>		
				5,093,728		
					6,266,450	
						1,172,722

Food Stamps

	10.561	3,991,081	01/01/04- 12/31/04			
				179,495		
					179,495 <u>(1)</u>	

Total CFDA # 10.561

		\$ 179,495				
			\$ 5,273,223			
				\$ 6,266,450		
					\$ 1,172,722	

Department of Parks and Public Infrastructure

Great Lakes Basin Program for Soil Erosion and Sediment Control - Lake Park	10.902	24,450	07/01/05- 12/31/06			
Project 12-05-38						

				55,223 <u>(1)</u>		
				11,444 <u>(3)</u>		
				66,667		
					100,000	

TOTAL U.S. DEPARTMENT OF AGRICULTURE

		\$ 181,900				
			\$ 5,493,235			
				\$ 6,504,750		
					\$ 1,193,415	

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Department of Administrative Services - Economic and Community Development

2005 Community Development Block Grant	14.218	Sum Sufficient	01/01/05- Completion			
	B05-UC55-0001					
				588,939 <u>(1)</u>		
					786,605	
						197,666
2004 Community Development Block Grant	14.218	1,956,000	01/01/04- Completion			
	B04-UC55-0001					
				262,367		
					677,103 <u>(1)</u>	
						435,489
						20,753

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued						
2003 Community Development Block Grant	14,218 \$ 1,993,000	01/01/03- Completion	(34,546) \$	102,596 (1) \$	174,930 \$	37,788
2002 Community Development Block Grant	14,218 1,767,000	01/01/02- Completion	4,907	15,022 (1)	34,053	23,938
2001 Community Development Block Grant	14,218 1,739,000	01/01/01- Completion	8,102	-	36,449	44,551
2000 Community Development Block Grant	14,218 1,738,000	01/01/00- Completion	45,858	96,783 (1)	12,837	(38,088)
1999 Community Development Block Grant	14,218 1,740,000	01/01/99- Completion	35,915	14,385 (1)	27,680	49,210
1998 Community Development Block Grant	14,218 1,729,000	01/01/98- Completion	1,413	1,413 (1)	-	-
1997 Community Development Block Grant	14,218 1,887,000	01/01/97- Completion	77	77 (1)	-	-

1996 Community Development Block Grant	14,218	1,864,000	06/01/96-Completion	46,736	48,656 (1)	1,920
1993 Community Development Block Grant	14,218	2,667,000	06/01/93-Completion	(1,444)	41,934 (1)	42,312
				\$ 369,385	\$ 1,586,908	\$ 1,552,275 \$ 334,752

Total CFDA# 14.218

Department of Administrative Services - Economic and Community Development

Supportive Housing - Sometime Home Safe Haven Program	14,235	1,248,101	10/01/05-09/30/08	-	120,386 (1) 53,896 (5)	(66,963)
					174,282	107,319

Department of Health and Human Services

Supportive Housing - Emergency Shelter Outreach	14,235	1,720,882	08/01/03-07/31/06	-	437,499 (1)	562,383	124,884
					473,723	406,361	(256,573)
				(189,211)			

Supportive Housing - Emergency Shelter Outreach Phase 2 Ren 2
GRANT COMBINED TO WI39B201008 AND
WI39B201009 (ABOVE)

Supportive Housing - Emergency Shelter Outreach Phase 2 Ren 2	14,235	929,378	08/01/03-07/31/06	66,137	66,137 (1)	
				\$ (65,184)	\$ 1,209,531	\$ 1,076,063 \$ (198,652)

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2005</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2005</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued						
Department of Administrative Services - Economic and Community Development						
Shelter Plus Care - Tenant Based Mental Health & AODA	14,238 \$ 2,080,014	07/01/05- \$ 06/30/06	- \$ 995,284	\$ 1,038,273	\$ 42,989	
W139-C401019						
Shelter Plus Care - Tenant Based Mental Health & AODA	14,238 1,951,968	07/01/04- 06/30/05	235,492	1,060,373 (1) 173,262 (5) 1,233,635	946,362	(51,781)
W139-C301017						
Shelter Plus Care - Tenant Based Mental Health & AODA	14,238 217,560	07/01/04- 06/30/05	11,853	106,791 (1)	78,993	(15,945)
W139-C301016						
Shelter Plus Care - Tenant Based Mental Health & AODA	14,238 211,980	07/01/03- 06/30/04	(17,008)	-	7,766	(9,242)
W139-C201021						
Shelter Plus Care - Tenant Based Mental Health & AODA	14,238 828,360	03/05/97- 03/04/03	(23,460)	-	-	(23,460)
W139-C960109						
Total CFDA# 14,238			\$ 206,877	\$ 2,335,710	\$ 2,071,394	\$ (57,439)
Department of Administrative Services - Economic and Community Development						
Home Investment Partnership	1,351,317	01/01/05- 12/31/07	-	129,792 (1)	201,858	72,066
M07-DC55-0205						

Home Investment Partnership	14,239	1,326,680	05/01/04-04/30/06	45,596	218,617 (1)	577,818	404,797
Home Investment Partnership	14,239	1,327,239	05/01/03-04/30/05	277,669	665,344 (1)	340,320	(47,355)
Home Investment Partnership	14,239	1,178,000	01/01/02-12/31/04	217,310	381,253 (1)	163,943	-
Home Investment Partnership	14,239	1,180,000	01/01/01-12/31/03	(119,814)	30,260 (1)	17,364	(132,710)
Home Investment Partnership	14,239	716,843	01/01/00-12/31/02	16,457	14,500 (1)	960	2,917
Home Investment Partnership	14,239	1,056,000	01/01/99-12/31/01	53,938	31,025 (1)	-	22,913
Home Investment Partnership	14,239	972,000	01/01/98-12/31/00	1,842	-	-	1,842
Home Investment Partnership	14,239	922,000	01/01/97-12/31/99	(7,641)	-	-	(7,641)
Home Investment Partnership	14,239	941,000	01/01/96-12/31/98	37,202	-	-	37,202
Home Investment Partnership	14,239	978,000	05/01/95-04/30/97	(11,808)	-	-	(11,808)
Home Investment Partnership	14,239	913,000	05/01/94-04/30/96	(9,773)	-	-	(9,773)

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Awarded/ (Deferred) January 1, 2005	Accrued/ (Deferred) December 31, 2005
Administering Department Award Description			Revenues	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - Continued				
Home Investment Partnership	14,239 \$ 709,000	05/01/93- 04/30/95	(17,232) \$ -	\$ - \$ (17,232)
Home Investment Partnership	14,239 750,000	05/01/92- 04/30/94	(11,443) -	(17,829) (29,272)
Total CFDA# 14,239		\$ 472,303	\$ 1,470,791	\$ 1,284,434 \$ 285,946
Section 8 Housing Choice Voucher Program	14,871 12,219,845	01/01/05- 12/31/05	-	12,222,939 (1) 11,833,712 (389,227)
Section 8 Housing Choice Voucher Program	14,871 11,725,731	01/01/04- 12/31/04	480,048 -	- 480,048
Section 8 Housing Choice Voucher Program	14,871 12,053,409	01/01/03- 12/31/03	237,775 -	- 237,775
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		\$ 1,701,204	\$ 18,825,879	\$ 17,817,878 \$ 693,203

U.S. DEPARTMENT OF JUSTICE

WISCONSIN DEPARTMENT OF JUSTICE:

Department of Health and Human Services

JAIBG	16,523	3,875	01/01/05-12/31/05	3,875 (2)	3,875
Project Sentry	16,523	400,000	01/01/03-12/31/05	134,146	333,538 (1)
JAIBG - Safe and Sound	16,523	54,976	09/01/04-08/31/05	20,361	54,976 (2)
JAIBG Firearm Monitoring Program	16,523	151,439	07/01/05-06/30/06		34,615
JAIBG Firearm Monitoring Program	16,523	312,771	10/01/04-03/31/06	71,110	185,329 (1)
JAIBG Firearm Monitoring Program	16,523	381,835	10/01/03-09/30/04	99,120	99,120 (1)
Total CFDA # 16,523				\$ 324,737	\$ 676,838
District Attorney					\$ 510,916 \$ 158,815
Suppression-Community Prosecution	16,544	150,000	05/01/05-12/31/06	22,774 (2)	39,939
3rd District Community Outreach Prosecution	GR 03-MM-0010				17,165

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF JUSTICE - Continued						
Department of Health and Human Services - Behavioral Health Division						
Title V Grant Award Incentive Grants for Local Delinquency Prevention Program	16,548 \$ 139,862	01/01/04- 09/30/05	\$ 26,172	\$ 139,862 (1)	\$ 113,690	\$
Title V Grant Award Incentive Grants for Local Delinquency Prevention Program	16,548 154,138	10/01/02- 09/30/04	38,544	38,544 (1)	\$ 113,690	\$
Total CFDA # 16,548			\$ 64,716	\$ 178,406		
Sheriff Department						
Natl Criminal History Improvement Plan Grant - Protection Order Interface	16,554 55,025	10/01/05- 09/30/06			68,175 (1)	
Natl Criminal History Improvement Plan Grant - Lifescan	16,554 75,770	04/01/04- 12/31/04	75,750	75,750	7,575 (3)	
Total CFDA# 16,554			\$ 75,750	\$ 75,750		
District Attorney						
Victims of Crime Act Grant	16,575 317,661	10/01/05- 09/30/06			81,046	\$ 81,046

Victims of Crime Act Grant	16.575	397,701	10/01/04-09/30/05	79,276	318,161 (1)	238,885
Total CFDA# 16.575				\$ 79,276	\$ 318,161	\$ 319,931 \$ 81,046

Clerk of Circuit Courts

Judicial Oversight Demonstration Initiative	16.579	7,192,981	10/01/99-03/31/05	309,450	602,182 (1)	292,732
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District Attorney

Edward Byrne Memorial Law Enforcement Assistance Community Prosecution Grant	16.579	182,160	01/01/05-09/30/06	56,077 (2)	102,317	46,240
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Edward Byrne Memorial Law Enforcement Program Drug Enforcement Task Force	16.579	1,172,982	01/01/05-02/28/06	519,906 (2)	1,013,162	493,256
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Prosecution of Drug Crimes	16.579	294,800	07/01/04-06/30/05	81,400	219,374 (1)	137,974
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Prosecution of Drug Crimes	16.579	271,334	07/01/00-06/30/01	(181)	(181) (7)	
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Department of Health and Human Services - Behavioral Health Division

Incentive Grant for Local Delinquency Prevention	16.579	84,000	10/01/04-03/31/06	6,704	6,704
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See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

<u>Federal Domestic Assistance #/ State or Other Contract #</u>	<u>Administering Department Award Description</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2005</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2005</u>
U.S. DEPARTMENT OF JUSTICE - Continued							
Incentive Grant for Local Delinquency Prevention		16,579 \$ 156,000	10/01/04- 09/30/05	- \$ 156,000	(1) \$ 156,000		
Family Connections Project		16,579 300,000	10/01/04- 09/30/07				
Truancy Reduction Project		16,579 250,000	10/01/04- 06/30/06	6,610	69,078	134,275	71,807
Sheriff Department							
Jail Literacy Grant		16,579 13,333	01/01/04- 12/31/04				
Byrne Drug Enforcement Task Force Operation		16,579 1,381,050	01/01/04- 12/31/04				

FY 2004 BJA Congressionally
Mandated Awards

16,579 197,895 07/01/04-
2004-DD-BX-1410 06/30/05

House of Correction

Jail Literacy Grant 16,579 10,961 01/01/05-
DB-02-MM-0075 09/30/05

Jail Literacy Grant 16,579 36,206 01/01/05-
DB-04-MM-0050 12/31/05

Community Justice Resource Center 16,579 311,111 01/01/05-
DB-04-MM-0071 12/31/05

Offender Resource Center 16,579 622,222 01/01/04-
DB-02-MM-0068 12/31/04

Jail Literacy Grant 16,579 13,333 01/01/04-
DB-03-MM-0048 12/31/04

Total CFDA# 16,579 \$ 1,042,515 \$ 2,656,859

130,927 (1) 126,859

8,221 (1)
1,644 (2)
1,096 (3)

10,961 10,961

10,210 (1)
2,042 (2)
1,361 (3)

13,613 36,206

211,440 (1)
42,288 (2)
28,192 (3)

281,920 311,111

210,421 (1)
18,989 (2)
25,489 (3)

254,899 254,899

10,000 (1)
2,000 (2)
1,333 (3)

13,333 6,333

\$ 2,369,096 \$ 754,752

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>						
District Attorney						
Prosecution of Domestic Violence	16,580 \$	937,311	05/01/05- 10/31/07	- \$	56,656 (2) \$	101,930 \$
Congressional Earmark Award	2005-DD-BX-0021					45,274
Violence Against Women Act Grant	16,588	235,439	07/01/05- 06/30/06	-	61,827 (2)	116,966
Specialized Prosecution of Domestic Violence	VA-05-MM-0012					55,139
Violence Against Women Act Grant	16,588	294,373	07/01/04- 06/30/05	59,501	166,506 (1)	107,005
Specialized Prosecution of Domestic Violence	VA-04-MM-0011					
Total CFDA# 16.588				\$ 59,501	\$ 228,333	\$ 223,971 \$ 55,139
Clerk of Circuit Court						
Encourage Arrest Policies and Enforcement of Protection Orders Program	16,590	700,000	01/01/05- 12/31/06	-	366,528 (1)	514,522 147,994
Total CFDA# 16.590				\$ -	\$ 366,528	\$ 514,522 \$ 147,994

Sheriff Department

2004 Local Law Enforcement Block Grant	16,592	144,101	10/01/04-09/30/06	(137,255)	117,279	\$ (19,976)
	04-LBBX-1551					
2003 Local Law Enforcement Block Grant	16,592	325,523	10/01/03-09/30/05	(72,647)	72,647	
	03-LBBX-2134					
Total CFDA# 16,592				\$ (209,902)	\$ -	\$ 189,926 \$ (19,976)

COMMUNITY PROSECUTION AND PROJECT SAFE NEIGHBORHOODS:

District Attorney

Project Safe Neighborhoods Eastern Firearms Prosecution	16,609	120,000	08/31/05-04/30/06		41,229	(2)	61,911	20,682
	PE-03-MM-0013							
Project Safe Neighborhoods Eastern Firearms Prosecution	16,609	49,250	10/01/03-12/31/04		19,701	19,701		
	PE-03-MM-0006							
Total CFDA# 16,609				\$ 19,701	\$ 136,428		\$ 137,409	\$ 20,682

Sheriff's Department

Project Safe Neighborhoods Gun Reduction Interdiction Program	16,609	21,218	08/01/05-04/30/06		75,498	(1)	75,498	
	SPF-03-MM-0005							
Project Safe Neighborhoods	16,609	159,943	10/01/03-08/31/05		75,498	(1)	75,498	
	PE-03-MM-0005							
Total CFDA# 16,609				\$ 19,701	\$ 136,428		\$ 137,409	\$ 20,682
Community Oriented Policing Services Technology Grant	16,726	98,948	01/23/04-01/22/06					
	2004CKWX0175							
Total CFDA# 16,726				\$ -	\$ -		\$ -	\$ -

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred), January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
<u>U.S. DEPARTMENT OF JUSTICE - Continued</u>						
OFFICE OF JUSTICE ASSISTANCE:						
District Attorney						
Prosecution of Drug Crimes	16,738 \$	144,132	07/01/05- \$ 06/30/06	- \$	38,500 (2) \$	77,379 \$ 38,879
Sheriff Department						
JAG (Edward Byrne Memorial)	16,738	1,335,420	10/01/04- 09/30/08	\$ -	\$ 38,500	\$ 77,379 \$ 38,879
	Total CFDA# 16,738					
Homeland Security/LETPP Task Force Equipment	16,964	30,000	10/01/05- 05/31/06			
Milwaukee County Citizens Corps	16,964	6,289	07/01/04- 01/31/05			
Homeland Security Program Grant Interoperability Planning	16,964	50,000	12/27/04- 07/31/05			
	HS-04-OP-0235					

Homeland Security Program Grant ICS-100 for VOAD	16,964	481	07/01/05- 09/30/06										481
Hospital Decontamination Support Grant Program (prior year)	16,964	119,798	07/01/04- 09/30/04										111,242
FY 05 Homeland Security Local Equipment	16,964	496,654	10/01/05- 09/30/06										
Homeland Security Grant - Part 1	16,964	627,690	04/01/03- 10/31/04										3,652
Homeland Security Grant - Part 2	16,964	1,625,800	04/01/03- 10/31/04										
Total CFDA # 16,964		\$ 365,090	\$ 479,259										481
Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	07/01/05- 06/30/06										109,101
Housing of Federal Prisoners	89-00-0128	Depends on number of federal prisoners	07/01/04- 06/30/05										539,963
Total 89-00-0128		\$ 293,184	\$ 1,194,535										\$ 1,010,451
													\$ 5,723,810
													\$ 1,409,352
													TOTAL U.S. DEPARTMENT OF JUSTICE

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Award Period January 1, December 31, 2005	Accrued/ (Deferred) January 1, December 31, 2005	Revenues	Expenditures
U.S. DEPARTMENT OF LABOR						
County Executive - Veterans Services						
Homeless Veterans Reintegration Project	17,802 \$ 250,000	07/01/05- 06/30/06	\$ -	\$ 250,000 (1) \$ 250,000	\$ -	\$ 250,000 \$ -
TOTAL U.S. DEPARTMENT OF LABOR						
U.S. DEPARTMENT OF TRANSPORTATION						
WISCONSIN DEPARTMENT OF TRANSPORTATION (AIRPORT IMPROVEMENT PROGRAM):						
Department of Parks and Public Infrastructure - Airport						
Phase I Noise Mitigation for 225 Multi-Family Units	20,106 AIP-3-55-0045-46	5,625,000 Duration of Project			68,203 (6)	682,034 613,831
Rebuild Taxiway B East of R Reconstruction Taxiways B & C Upgrade	20,106 AIP-3-55-0045-47	4,237,121 Duration of Project			1,875,100 (1) 312,517 (2) 361,513 (6)	342,980
Pavement Rehab on Runway 22, Runway 33 Holding Aprons, and Hangar Taxiways	20,106 AIP-3-55-0046-07	696,667 Duration of Project			155,612 (1) 15,759 (2) 15,761 (6)	479,346
					187,132	666,478

Runway Incursion Signage Improvement, Electrical System Upgrade	20.106	AIP-3-55-0046-08	487,500	Duration of Project		153,989	16,789	7,800
						5,571,182 (1)		
						696,398 (2)		
						723,129 (6)		
Noise Mitigation	20.106	AIP-3-55-0045-49	6,508,852	Duration of Project		6,990,709	7,231,286	240,577
						249,354 (6)	1,994,835	
Terminal Apron Joint Repair Electrical System Upgrade Design FBO Apron Addition Runway Satelite Area Improvements	20.106	AIP-3-55-0045-48	3,886,831	Duration of Project				1,745,481
						3,408,266 (1)		
						435,070 (2)		
						430,610 (6)		
Phase I Mitigation Multi-Family Part 150 Study Update	20.106	AIP-3-55-0045-43	5,896,667	Duration of Project		331,199	4,273,946	4,291,280
							575,067 (1)	
							71,883 (2)	
							311 (6)	
Residential & School Sound Insulation & Hush House Design	20.106	AIP3-55-0045-37	9,270,000	Duration of Project		647,261	647,261	
						20,656	20,656	
Residential Sound Insulation Single Family Residential, School & Church Sound Noise Study of NW Corner of Airport	20.106	AIP3-55-0045-40	9,231,300	Duration of Project				
						11,468	46,338 (6)	31,357
Lawrence J. Timmerman Master Plan	20.106	SAP 740-54-52	200,000	Duration of Project				(3,513)

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COUNTY OF MILWAUKEE

SCHEDES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Administering Department/ Award Description	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
<u>U.S. DEPARTMENT OF TRANSPORTATION_Continued</u>							
Extend Runway 7L/25R, 1R/19L 13131,1L\19R	20.106 \$ SAP 740-44-56 AIP 3-55-0045-44	3,693,375	Duration of Project	\$ 196,954 \$ 364,183	\$ 167,229	\$ 18,118,398	\$ 3,775,035
Total CFDA# 20.106				\$ 1,207,538	\$ 15,550,901		
WISCONSIN DEPARTMENT OF TRANSPORTATION (COUNTY TRUNK HIGHWAYS - CAPITAL PROJECTS):							
Department of Parks and Public Infrastructure - Transportation							
West Beloit Road over Root River	20.205 2525-04-00, 70	958,810	Duration of Project	21,966	239,402	217,436	
West Beloit Road (South 108th Street to South 102nd Street)	20.205 2525-05-00, 70	513,775	Duration of Project	7,998	12,280	8,430	4,148
West Mill Road over Little Menominee River	20.205 2575-02-02, 22, 72	1,075,198	Duration of Project	148	73,752	73,604	
West Layton Avenue over Forest Home Avenue	20.205 2070-03-03, 73	1,800,000	Duration of Project	(84)	1,310	1,394	

South 76th Street over Ryan Creek	20.205 2160-09-00, 70	500,449	Duration of Project	(1)	11,728 2,636 (1) (3)	
West Good Hope Road (North 107th St. to North Port Washington Road)	20.205 2130-05-05	480,000	Duration of Project		7,513 4,553 (1) (3)	
Oak Creek Parkway Bridge # 559 over Oak Creek	20.205 2987-07-00, 70	500,556	Duration of Project		2,629 39 (1) (3)	
Oak Creek Parkway Bridge # 741 over Oak Creek	20.205 2987-08-00	151,680	Duration of Project		2,668	2,668
Oak Creek Parkway Bridge # 743 over Oak Creek	20.205 2987-01-00, 70	368,000	Duration of Project	21	49,179 4,690 (1) (3)	23,452
South 76th Street (West Parkview Drive to West Grange Avenue)	20.205 2160-08-10, 20, 40, 42, 70, 90	2,591,316	Duration of Project		53,869	7,078
43rd Street/Teutonia Avenue-Triangle (CTH D/G) (West Bradley Road -North Teutonia-North Green Bay Road)	20.205 2080-05-00, 70	1,584,000	Duration of Project		1,898	21,813 (8,691)
South 76th Street (West Lomnis Road)	20.205 2160-03-01, 71	1,640,000	Duration of Project		40,000	40,000 (3)

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Award Period January 1, 2005	Accrued/ (Deferred) January 1, 2005	Accrued/ (Deferred) December 31, 2005
Administering Department/ Award Description				Revenues	Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION-Continued</u>					
South 76th Street (Root River Parkway)	20.205	\$ 488,000	Duration of Project	\$ -	\$ -
	2160-00-02, 72				
West Layton Avenue (South 108th Street to South 84th Street)	20.205	6,507,360	Duration of Project	137,524	5,588 (1) <u>(14,304) (3)</u> (8,716)
	2070-04-00, 20, 70, 80, 90				
West Rawson Avenue (Root River)	20.205	1,360,000	Duration of Project	-	6,986
	2050-02-02, 72				
East College Avenue (Oak Creek Tributary)	20.205	600,000	Duration of Project	-	18,646 (1) <u>17,700 (3)</u>
	2355-02-00, 70				
East College Avenue (South Howell Avenue to South Pennsylvania Avenue)	20.205	800,000	Duration of Project	2,852	36,346 88,499
	2355-05-05, 15				
West Rawson Avenue (Hawthorne Court to South 27th Street)	20.205	15,124,000	Duration of Project	1,256,527	979,703
	2050-01-02, 22, 72, 82				

East Locust Street (C & NW Co.)	20.205 2455-03-00, 70	580,000	Duration of Project		(183) (1) 183 (3)
West Hampton Ave Bridges over Menomonee River & Union Pacific Railroad	20.205 2545-10-00, 50, 51, 52	605,600	Duration of Project	62,968 (1) 2,005 (3)	4,311
Honey Creek Parkway Bridge over Honey Creek (0.8 mi. North of USH 18)	20.205 2984-12-02	98,400	Duration of Project	55,958 64,973	13,326
West Good Hope Road over Milwaukee River	20.205 2132-03-00, 70	2,832,000	Duration of Project	51,239 (1) 15,450 (3)	
West Forest Home Avenue over Branch of Root River	20.205 2120-08-00, 70	1,078,720	Duration of Project	66,889 77,249	21,130
West Rawson Avenue (South 10th Street Intersection)	20.205 2050-05-00, 70	168,705	Duration of Project	423 (1) 106 (3)	
North Port Washington Road (Bergen Road / West Brown Deer Rd.)	20.205 2570-08-00, 70	260,988	Duration of Project	915,215 (1) 212,291 (3)	529
East College Avenue (Union Pacific RR/Ace Industrial Drive)	20.205 2355-05-00, 70	45,000	Duration of Project	1,127,506 1,089,599	2,016

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF TRANSPORTATION - Continued						
North Port Washington Rd. (West Good Hope Rd to West Green Tree Rd)	20.205	\$ 49,500	Duration of Project	\$ 2,130	\$ 11,137	\$ 9,007
South 76th Street (West Puetz Road to West Imperial Drive)	20.205	800,000	Duration of Project		10,236 (1) 901 (3)	
North Port Washington Road (West Good Hope Rd to West Laramie Lane)	20.205	7,127,702	Duration of Project	1,123,738	4,493,355	610,366
West Hampton Avenue Bridge #342 over Little Menomonee River	20.205	709,486	Duration of Project	69	686,920	686,851
West Hampton Avenue Bridge #342 over Little Menomonee River	2545-07-00, 70				611,333 (1) 177,289 (3)	
West Hampton Avenue Bridge #342 over Union Pacific Railroad	20.205	736,187	Duration of Project	668,411	788,622	120,211
					1,151,317 (1) 297,674 (3)	
					1,448,991	1,448,919

West Hampton Avenue Bridge # 383 over Union Pacific Railroad	20.205 2545-09-00, 70	1,626,314 Duration of Project	52		185,304 (1) 18,452 (3)	
Milwaukee River Parkway Bridge over Milwaukee River	20.205 2099-00-00	130,400 Duration of Project	38,400		43,850 (1) 3,020 (3)	1,327
South 76th Street over Tributary of the Root River	20.205 2160-07-02, 72	504,000 Duration of Project	60,750		46,870 9,797	203,704
West Forest Home Avenue (North Cape Road Intersection)	20.205 2120-07-00, 90	27,000 Duration of Project				
West Silver Spring Drive (North 91st Street - North 124th Street)	20.205 2090-07-00					
West Oklahoma Avenue, West Beloit Road, South 92nd Street	20.205 2400-08-00, 70	298,675 Duration of Project	(64)		36,570 (1) 6,229 (3)	17,224
West College Avenue (East of South 27th Street - South 13th Street)	20.205 2355-06-00, 70	164,880 Duration of Project	5,043		10,825 (1) 379 (3)	6,161
West Layton Avenue (South 27th Street - South 92nd Street)	20.205 2070-07-00, 70	455,049 Duration of Project	52,257		298,568 (1) 30,165 (3)	278,175
						1,699

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Administering Department/ Award Description	Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, <u>2005</u>	Revenues	Expenditures	Accrued/ (Deferred) December 31, <u>2005</u>
U.S. DEPARTMENT OF TRANSPORTATION - Continued							
West Good Hope Road (Teutonia Avenue - North 91st Street)	2130-09-00, 70	20,205 \$ 122,083	Duration of Project	33,368 \$	55,779	\$ 22,111	\$ 53,608 (1) 2,171 (3)
North Teutonia Avenue/ West Bradley Road/North 43rd Street	2145-05-00, 70	20,205 22,500	Duration of Project	90	1,813	81 (3)	1,732 (1) 1,723
South 76th Street (West Morgan Avenue to West Grange Avenue)	2160-04-01, 71	20,205 180,000	Duration of Project	44,062	69,114	26,983	66,717 (1) 2,397 (3) 1,951
West Silver Spring Drive Bridge #162 over Little Menomonee River		20,205 97,600	Duration of Project				
West Silver Spring Drive Bridge #247 over Little Menomonee River		20,205 97,600	Duration of Project				
Jackson Park Drive Bridge over North Branch of Kinnickinnic River		20,205 100,800	Duration of Project				
South 76th Street Bridge over West Forest Home Avenue	2140-04-01	20,205 365,600	Duration of Project				93,599 (1) 40,745 (3) 134,344 143,508 9,164

West College Avenue Extended over Root River	20.205 2355-07-00	88,800 Duration of Project	9,620	41,406 <u>(1)</u> 17,744 (3)
Whitnall Park Drive Bridge over Branch of Root River	20.205 2660-04-00	88,000 Duration of Project		88,718
Milwaukee River Parkway Bridge over North Fork of Milwaukee River	20.205 2967-04-01	212,800 Duration of Project		39,188
Honey Creek Parkway Bridge over Honey Creek (0.4 miles North of USH 18)	20.205 2984-12-00	98,400 Duration of Project	10,214	49,388 <u>(1)</u> 15,775 (3)
South 13th Street (West Rawson Avenue - West College Avenue)	20.205 2505-06-00	847,280 Duration of Project	125,604	280,802 <u>(1)</u> 52,253 (3)
West Rawson Avenue (South 6th Street - South Ash Street)	20.205 2050-06-00	630,560 Duration of Project	(10)	333,055 67,613 <u>(1)</u> 43,701 (3)
West Rawson Avenue (South 27th Street - South 6th Street)	20.205 2050-07-00	198,240 Duration of Project	36,524	128,656 <u>(1)</u> 27,472 (3)
West Oklahoma Avenue over Honey Creek	20.205 2400-04-02	149,600 Duration of Project		15,277 <u>(1)</u> 9,214 (3)
West Silver Spring Drive (North 90th Street - North 69th Street)	20.205 2090-11-00	80% of Eligible Costs up to \$120,000	24,491	46,067 21,576

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF TRANSPORTATION - Continued							
West Silver Spring Drive (North 124th Street - North 90th Street)	20.205	\$ 274,320	Duration of Project				
West Rawson Avenue and South 68th Street Intersection	20.205	147,785	Duration of Project	12,261	148,176	135,915	
West Good Hope Road and North 91st Street Intersection	20.205	40,500	Duration of Project				
Inter-Jurisdictional Traffic Communications System (non-Hwy) <u>Department of Parks and Public Infrastructure</u>	20.205	19,360	Duration of Project	1693-32-06			
South Shore Bike Trail Replacement DOT Enhancement	20.205 2984-37-00, 70	130,000	11/17/04- 11/17/07		25,396	38,992	13,596
Oak Leaf Trail Development Loomis Road to Drexel Avenue	20.205 1693-29-09/79	805,000	09/20/04- 09/20/06	5,135	87,633	94,985	12,487
Hoyt Park Bikeway-Forestry Yard Segment Hawley Road - Doyne Park	20.205 1000-24-00/70	66,000	05/10/99- 06/30/04		6,211	6,211 (1)	

Northpoint Lighthouse Restoration	20.205	984,000	09/05/03-09/05/06	18,914	99,380	80,466
Eastside Bike Ramp Oakland Avenue at North Avenue	2967-04-02,72	375,000	08/28/01-08/28/04	525	3,142	2,856
Oak Leaf Trail City of St. Francis	20.205	240,000	10/08/03-10/08/06	3,685	54,418	53,712
Oak Leaf Trail - Estabrook Park Segment	2967-03-04/74	810,000	07/02/02-07/02/05	160,087	344,394	257,504
North Shore RR Bikeway Milwaukee County Line to Drexel Ave.	2987-04-04/74, 78	904,000	05/10/99-05/10/04	69,589	74,364	4,775
Brady Street Pedestrian Bridge Replacement	20.205	887,000	07/02/02-07/02/05	946	140,595	139,649
Brady Street Bike Access Ramp/ Access STH 32 Alternative Route	2991-03-03, 73	265,000	02/23/01-02/23/04		3,286 (1) 822 (3)	4,108
Total CFDA #20.205				\$ 4,039,384	\$ 13,321,893	\$ 10,817,921 \$ 1,535,922
Jacobus Park Phase I Nature Trail Renovation	20.219 RTA-169	15,000	10/28/02-06/30/05	30,000		30,000

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Awarded January 1, 2005	Accrued/ (Deferred)	Accrued/ (Deferred)	Expenditures	Accrued/ (Deferred)
Administering Department/ Award Description				January 1, 2005	January 1, 2005		December 31, 2005
U.S. DEPARTMENT OF TRANSPORTATION - Continued							
Jacobus Park Phase II	20,219	\$ 15,000	11/24/03- 06/30/05	\$ 19,533	\$ -	\$ 10,467	\$ 30,000
Nature Trail Renovation				\$ 49,533	\$ -	\$ 10,467	\$ 60,000
Total CFDA #20.219							
FEDERAL TRANSIT ADMINISTRATION (MASS TRANSIT ASSISTANCE):							
Department of Parks and Public Infrastructure- Transportation Services							
Purchase Up to 13 Replacement Buses and Spare Parts	20,500	3,079,095	Duration of Project		2,941,071 606,245 537,600 (7)	(1) (3) (7)	
WI-03-0089					4,084,916	4,086,066	1,150
Total CFDA #20.500							
Purchase Up to 13 Replacement Buses and Spare Parts	20,500	3,046,347	Duration of Project		3,046,347 WI-03-0085	3,046,347 (1)	
WI-90-4426							
Total CFDA #20.500					\$ 3,046,347	\$ 7,131,263	\$ 4,086,066
							\$ 1,150
2005 Awards Mass Transit Operating Assistance							
Federal	20,507	14,849,089	01/01/05-		11,622,565 47,684,239 14,612,913 42,170,629 (1) (2) (3) (4)		
State		47,684,239	12/31/05		116,090,346	119,316,870	3,226,524
	62,553,328						

2003 Awards Mass Transit Operating Assistance						
Federal	20.507	13,800,000	01/01/03-		3,446,667	(1)
State	WI-90-4381	49,284,239	12/31/03		(3,446,667)	(3)
Note: Adjustment to 12/31/03 reported grant		63,084,239				
Operating Assistance for Transit Service Improvements Marketing & UWM	20.507	1,140,000	Duration of Project			
Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eqt, Cap Items	WI-90-X423				564,634	(1)
					298,996	(3)
					1,459,211	
7th Year State Funding for Job Access Transit Service Routes	20.507	1,823,200	Duration of Project		596,381	
DWETAP0519						
WETAP 2005						
6th Year State Funding for Job Access Transit Service Routes	20.507	687,750	Duration of Project		230,678	(2)
DWETAP0419						
WETAP 2004						
Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC SVC Eqt, Cap Items	20.507	480,512	Duration of Project		463,841	
WI-90-X400						
Purchase of Equipment, Bus Communication and Monitoring System	20.507	7,297,000	Duration of Project		233,163	
WI-90-X168						
Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp/MTC Svc Eqt, Misc Cap Items	20.507	6,933,200	Duration of Project		1,585	(1)
WI-90-X381						
Cap/Oper Assistance-Promoting Surface Public Transportation	20.507	3,117,500	Duration of Project		558,463	
WI-90-X295						
					592,081	(2)
					592,081	

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF TRANSPORTATION - Continued						
Rpl/Const Bus Wash Sys - FDL Gar Vehicle MTC and Misc. Capital Item	20,507 \$	1,915,800	Duration of Project	\$ 6,815	\$ 13,283	\$ 11,450 (1) 1,833 (3)
WI-90-X299						2,688
Operating Assistance - Transit Service Improvements Trolley & Ethnic	20,507	4,669,480	Duration of Project	55,948	839,405 (2)	1,177,902 394,445
WI-90-X361-2						
Capital Items, Tire Leasing, Misc Supp, SVC, EQT., Vehicle MTC	20,507	3,269,680	Duration of Project	-	121,344 (1) 30,336 (3)	151,680
WI-90-X340						
Rpl Buses, Tires Leasing, Vehicle MTC, Misc Supp, Svc, Eqt., (5) Cap Item§	20,507	8,974,000	Duration of Project	13,112	480,470 (1) 147,952 (3)	628,422 767,003 151,693
WI-90-X362						
Total CFDA# 20,507				\$ 6,294,839	\$ 125,981,192	\$ 124,452,430 4,766,077
WISCONSIN DEPARTMENT OF TRANSPORTATION:						
<u>Sheriff's Department</u>						
2005-2006 Enhanced Freeway Patrol Grant	20,600	229,834	04/15/05- 04/14/06	-	67,278 (2)	98,323 31,045
1000-41-37						
Speed & Other Aggressive Driving Enforcement Patrol 2005	20,600	25,000	01/01/05- 09/30/05	-	19,740 (1)	19,740
0935-04-16						

Alcohol Enforcement Project 2005	20,600 0935-03-28	33,750	01/01/05- 09/30/05		21,200 (2)	21,200
2004-2005 Enhanced Freeway Patrol Grant	20,600 1000-41-29	191,325	04/15/04- 04/14/05	73,543	139,740 (2) 29,155 (1) <u>(29,155) (7)</u>	66,197
2003-1004 Enhanced Freeway Patrol Grant	20,600 1000-41-11/ 1000-41-11/	455,082	07/05/03- 06/30/04	29,155		(29,155)
Milwaukee County Sheriff Liaison Grant	20,600 1000-41-12/ 1000-31-23	200,000	06/15/03- 01/31/06	48,621	111,091 (2) <u>(19,954) (7)</u> 91,138	47,949
2003 - 894 Traffic Mitigation Grant	20,600 1090-14-90	66,000	04/01/03- 07/05/03	48,940	48,940 (1)	5,432
2003 Milwaukee County Speed/Truck Enforcement Pilot (prior year)	20,600 1030-16-90	105,000	08/17/03- 03/31/04	(38,500)		38,500
				\$ 161,759	\$ 388,036	\$ 262,754
	Total CFDA# 20,600			\$ 14,799,910	\$ 162,373,285	\$ 157,748,036
						\$ 10,174,661
<u>U.S. DEPARTMENT OF EDUCATION</u>						
Sheriff Department						
Jail Evening/Weekend College	84,002 61-225-149-116	65,067	07/01/05- 06/30/06		48,800 (2) <u>16,266 (3)</u>	
Jail Evening/Weekend College	84,002 61-225-146-115	65,067	07/01/04- 06/30/05		65,066	65,066
						\$ 65,066
						\$ 65,066
						\$ 65,066

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Administering Department Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Period (Note 1)	Revenues	Expenditures	Accrued/ (Deferred)					
						January 1, 2005					
U.S. DEPARTMENT OF EDUCATION-Continued											
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES (VOCATIONAL REHABILITATION):											
<u>Department of Health and Human Services</u>											
Special Education - Grants for Infants and Families with Disabilities	84,181	\$ 962,347	01/01/05- 12/31/05	\$ -	\$ 962,347 (1)	\$ 962,347 \$					
TOTAL U.S. DEPARTMENT OF EDUCATION				\$ -	\$ 1,027,413	\$ -					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES											
<u>Department on Aging</u>											
Prevention Health	93,043	\$ 81,244	01/01/04- 12/31/05	\$ -	\$ 81,244 (1) 21,593 (5)	\$ 102,837					
Prevention Health	93,043	\$ 80,857	01/01/04- 12/31/04	\$ 451	\$ 451 (1)						
Total CFDA# 93.043				\$ 451	\$ 103,288	\$ 102,837 \$					
<u>AAA Administration</u>											
AAA Administration	93,044	\$ 264,191	01/01/05- 12/31/05	\$ -	\$ 284,191 (1)	\$ 284,191					
AAA Administration	93,044	\$ 278,667	01/01/04- 12/31/04	\$ -	\$ 9,802 (1)	\$ 9,802 (1)					

Title 3B Support Services	93.044 Cars #560340	979,471 01/01/05- 12/31/05		979,471 (1) 248,499 (5)	
				1,227,970	-
Title 3B Support Services	93.044 Cars #560340	1,022,285 01/01/04- 12/31/04	1 (1)	1 (1)	
				\$ 1,512,161	\$ -
Department on Aging					
Title 3C-1 Cong. Meal Program	93.045 Cars #560350	2,406,561 01/01/05- 12/31/05		2,406,560 (1) 424,150 (5)	
				2,830,710	2
Title 3C-2 Home Meals	93.045 Cars #560360	638,707 01/01/05- 12/31/05		658,708 (1) 81,496 (5)	
				740,204	1
Title 3C-2 Home Meals	93.045 Cars #560360	712,679 01/01/04- 12/31/04	1 (1)	1 (1)	
				\$ 3,570,915	\$ 3
Total CFDA # 93.045					
T3ENat Fam CareGiver Support	93.052 Cars #560520	494,961 01/01/05- 12/31/05		494,961 (1) 73,173 (5)	
				568,134	568,134
T3ENat Fam CareGiver Support	93.052 Cars #560520	485,051 01/01/04- 12/31/04	(2) (1)	(2) (1)	
				\$ 568,132	\$ -
Total CFDA # 93.052					
NSIP (USDA) Cash	93.053 Cars #560422	403,612 01/01/05- 12/31/05	-	401,680 (1)	401,680

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued							
NSIP (USDA) Cash	93.053 \$ Cars #560422	378,513	01/01/04- 12/31/04	\$ (1,932)	\$ -	\$ 1,932	\$ -
Department of Health and Human Services							
Mental Health SVC for the Homeless Block Grant	93.150	199,600	07/01/02- 06/30/05	-	199,600 (1)	-	199,600
Department of Health and Human Services - Behavioral Health Division							
Community Center Latino Unit	93.230	1,500,000	05/01/02- 04/30/05	48,087	232,851 (1)	184,764	-
Department of Health and Human Services							
Substance Abuse & Mental Health Services - Access to Recovery	93.275	58,200	01/01/05- 09/30/06	-	5,291 (1)	-	(5,291)
Substance Abuse & Mental Health Services - Access to Recovery	93.275	7,456,693	08/01/05- 07/31/06	-	10,425 (1)	-	-
Substance Abuse & Mental Health Services - Access to Recovery	93.275	7,479,364	09/01/05- 09/30/06	-	923,760 (1)	1,045,191	121,431
Total CFDA # 93.275				\$ -	\$ 929,051	\$ 5,032,551	\$ 4,103,500

Promoting Safe and Stable Families	93,556	28,698	01/01/05- 12/31/05		38,906 (1)
					20,081 (3)
					<u>58,987</u>

Block Grants for Temporary Assistance for Needy Families	93,558	1,403,346	01/01/05- 12/31/05		1,902,503 (1)
					981,974 (3)
					<u>2,884,477</u>

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES:

Family Support Payments AFDC W-2 Estate Collection	93,560	Sum Sufficient	01/01/05- 12/31/05		(54,082) (1)
					(23,842) (3)
					<u>(77,924)</u>

Family Support Payments AFDC W-2 Estate Collection	93,560	Sum Sufficient	01/01/04- 12/31/04		(39,709) (1)
					(39,709) (1)
					<u>(77,924)</u>

Total CFDA # 93,560	\$ (39,709)	\$ (117,633)	\$ (77,924)	\$ -

Department of Child Support Enforcement

Child Support Enforcement Title IV-D	93,563	Percentage of Allowable Costs	01/01/05- 12/31/05		19,048,518
					<u>473,419</u>
					<u>(7)</u>
					<u>19,080,137</u>
					<u>31,619</u>

Child Support Enforcement Title IV-D	93,563	Percentage of Allowable Costs	01/01/04- 12/31/04		(544,490)
					<u>(544,490)</u>
					<u>(90,078)</u>
					<u>(7)</u>

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued						
Child Support Enforcement Title IV-D	93.563	Percentage Wis Stat 13.679	01/01/03- of Allowable Costs 12/31/03	\$ (633,590) \$ (633,590)	\$ (1,686,922) (3) 45,000 (4) 1,008,332 (7)	\$ (1,686,922) (3)
Total CFDA# 93.563				\$ (1,178,050)	\$ 17,870,438	\$ 19,080,137 \$ 31,619
<u>Department of Health and Human Services</u>						
Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,718,820	10/01/05- 09/30/06			771,566 771,566
Wisconsin Home Energy Assistance Program (WHEAP)	93.568	2,222,460	10/01/04- 09/30/05	610,735	2,222,460 (1)	1,611,725
Wisconsin Home Energy Assistance Program (WHEAP)	93.568 505,371	2,364,157	10/01/03- 09/30/04	832,119	832,119 (1)	
Total CFDA# 93.568				\$ 1,442,854	\$ 3,054,579	\$ 2,383,291 \$ 771,566
<u>Department of Health and Human Services</u>						
Child Care Development Fund	93.596	7,982,761	01/01/05- 12/31/05		7,569,382 (1)	7,207,986 (361,396)

Child Care Development Fund	93,596	8,823,189	01/01/04- 12/31/04	545,900	545,900 (1)	\$ 545,900	\$ 8,115,282	\$ 7,207,986	\$ (361,396)
Total CFDA # 93,596									
Child Welfare Services & BCA	93,645	482,131	01/01/05- 12/31/05	-	990,986	653,621 (1) 337,365 (3)	990,986	990,986	
Total CFDA # 93,645									
<u>Clerk of Circuit Courts</u>						449,603 (2) 34,167 (3)	483,770	625,481	141,711
Permanency Review Plan	93,658	591,314	01/01/05- 12/31/05	-	-	449,603 (2) 34,167 (3)	483,770	625,481	141,711
Permanency Review Plan	93,658	591,314	01/01/04- 12/31/04	156,470	156,470 (2)	449,603 (2) 34,167 (3)	483,770	625,481	141,711
Department of Health and Human Services									
Foster Care Title IV-E	93,658	3,937,403	01/01/05- 12/31/05	-	-	5,337,903 (1) 2,755,149 (3)	8,093,052	8,093,052	
<u>District Attorney</u>						271,861 (2)	513,060	241,199	
CHIPS/Termination of Parental Rights Project	93,658	1,048,600	07/01/04- 06/30/06	-	-	271,861 (2)	513,060	241,199	
CHIPS/Termination of Parental Rights Project	93,658	1,036,600	07/01/04- 06/30/05	257,927	767,647 (2)	509,720			
Total CFDA# 93,658									
						\$ 414,397	\$ 9,772,800	\$ 9,741,313	\$ 362,910

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ContinuedDepartment of Health and Human Services

Social Services Block Grant	93,667	\$ 2,800,952	01/01/05- 12/31/05	\$ -	\$ 3,797,225 <u>(1)</u> 1,959,931 <u>(3)</u>
Total CFDA# 93.667				\$ -	\$ 5,757,156 <u>\$</u> 5,757,156
State Children's Insurance Program	93,767	\$ 745,795	01/01/05- 12/31/05	\$ -	\$ 820,312 <u>(1)</u> 298,787 <u>(3)</u>
Total CFDA# 93.767				\$ -	\$ 1,119,099 <u>\$</u> 1,372,143
State Children's Insurance Program	93,767	\$ 281,493	01/01/04- 12/31/04	\$ 14,431	\$ 14,431 <u>(1)</u>
Medical Assistance	93,778	\$ 57,562,756	01/01/05- 12/31/05	\$ 14,431	\$ 1,133,530 <u>\$</u> 1,372,143
Medical Assistance	93,778	\$ 63,073,260	01/01/04- 12/31/04	\$ 943,676	\$ 943,676 <u>(1)</u>
					\$ 253,044
					\$ 253,044

COP-W Federal	93.778	4,580,315	01/01/04-12/31/04	(81,990)	81,990
CIP II Federal	93.778	2,661,572	01/01/04-12/31/04	20,550	20,550 (3)
Department on Aging					
Resource Center Functional Screen Federal	93.778	475,361	01/01/05-12/31/05	922,601 (1) 475,361 (3) 1,397,962	950,722 (447,240)
Resource Center Functional Screen Federal	93.778	338,393	01/01/04-12/31/04	25,275	25,275 (1)
Resource Medicaid I&A Fed.	93.778	133,951	01/01/05-12/31/05	133,953 (1) 1,942,809 (3) 2,076,760	2,076,760 (2)
Resource Medicaid I&A Fed.	93.778	128,660	01/01/03-12/31/03	(60)	60
Family Care - CMO	93.778	Dependent on Total Clients	01/01/05-12/31/05	134,701,308 (1) (5,016,423) (3) 13,719,120 (4) 16,211 (5) (854,808) (6) 142,565,408	143,509,833 944,425
Family Care - CMO	93.778	Dependent on Total Clients	01/01/04-12/31/04	(616,005) (3)	
Total CFDA # 93.778			\$ 291,446	\$ 200,887,724	\$ 203,709,790 \$ 3,113,512

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Administering Department/ Award Description	Domestic Assistance #/ State or Other Contract #	Award Amount	Accrued/ (Deferred) Period (Note 1)	Award January 1, <u>2005</u>	Accrued/ (Deferred) January 1, <u>2005</u>	Revenues	Expenditures	Accrued/ (Deferred) December 31, <u>2005</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued								
Health Information - County Assist.	93,779	\$ 31,692	01/01/05- 12/31/05	-	\$ 31,692	(1)	\$ 31,692	\$ -
	Cars #560431							
Health Information - County Assist.	93,779	\$ 52,500	01/01/05- 12/31/05	-	\$ 52,500	(1)	\$ 225	\$ (5)
	Cars #560432							
Health Information - County Assist.	93,779	\$ 17,500	01/01/05- 12/31/05	-	\$ 17,497	(1)	\$ 17,500	\$ 3
	Cars #560433							
Health Information - County Assist.	93,779	\$ 17,500	01/01/04- 12/31/04	-	\$ (3)	(1)	\$ -	\$ -
	Cars #560433							
Total CFDA # 93,779					\$ (3)	\$ 101,911	\$ 101,917	\$ 3
Ben Specialist Part D	93,786	\$ 105,991	01/01/05- 12/31/05	-	\$ 132,489	(1)	\$ 105,991	\$ (26,498)
Department of Health and Human Services								
Block Grant for Community Mental Health Services	93,958	\$ 665,914	01/01/05- 12/31/05	-	\$ 648,188	(1)	\$ 685,914	\$ 37,726
Total CFDA # 93,958					\$ -	\$ 648,188	\$ 685,914	\$ 37,726

<u>Department of Health and Human Services</u>					
Block Grant for Prevention and Treatment of Substance Abuse	93,959	3,015,307	01/01/05-12/31/05		2,814,899 (1) 165,628 (3) <u>2,980,527</u>
Block Grant for Prevention and Treatment of Substance Abuse	93,959	3,873,375	01/01/04-12/31/04	21,918	21,918 (1)
Total CFDA # 93,959			\$ 21,918	\$ 3,002,445	\$ 2,980,527 \$
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 1,569,562	\$ 261,820,840	\$ 268,557,267 \$ 8,305,989

U.S. DEPARTMENT OF HOMELAND SECURITY

Department of Parks and Public Infrastructure - Airport

Critical Infrastructure Protection Costs	97,004	1,382,904	04/16/03-05/30/03 12/21/03-01/09/04	44,002	44,002 (2)
Total CFDA# 97,004				\$ 44,002	\$ 323,292

WISCONSIN DEPARTMENT OF MILITARY AFFAIRS:

Sheriff Department

FY04 Homeland Security Grant Award	97,004	1,233,802	07/01/04-01/31/05	-	279,290 (1)	1,192,669	913,379
Total CFDA# 97,004				\$ 44,002	\$ 323,292	\$ 1,192,669	\$ 913,379
Sheriff Department-Emergency Management							
FY04 Homeland Security Program Grant	97,008	105,900	04/01/04-03/31/05	-	61,694 (1)	66,950	5,256
UASI/Citizen Corps Planning	UI-04-PL-0213						

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENT OF HOMELAND SECURITY-Continued						
Homeland Security Program Grant UASI/Community Planning (Expanded Education)	97,008 \$ 292,000	04/01/04- 03/31/06	- \$	207,734 (1) \$ 253,622	\$ 253,622	\$ 45,888
FY04 Homeland Security Program Grant UASI/Equipment	97,008 795,000	04/01/04- 01/31/05	-	795,000 (2) 795,000	\$ 795,000	
Total CFDA# 97.008			\$ -	\$ 1,064,428	\$ 1,115,572	\$ 51,144
Emergency Management Assistance	97,042 Up to 50% of Allowable Costs	10/01/04- 09/30/05	-	356,591	178,296 (2) 178,295 (3)	
					119,026 (2) 119,026 (3)	
Total CFDA# 97.042			\$ 238,052	\$ 594,643	\$ 356,591	
Pre-Disaster Mitigation Planning Grant	97,047 32,000	03/01/04- 05/15/05	27,927	27,927	20,945 (1) 6,982 (3)	
FY05 Homeland Security Program Grant UASI Equipment	97,067 515,260	08/01/05- 07/31/06				
HS-05-UI-0084						

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
<u>EXECUTIVE OFFICE OF THE PRESIDENT-Continued</u>						
District Attorney						
Milwaukee High Intensity Drug Trafficking Area (HIDTA)	15PML520Z	\$ 732,296	01/01/05- 12/31/06	- \$ -	- \$ -	\$ 302,085 \$ 302,085
Milwaukee High Intensity Drug Trafficking Area (HIDTA)	14PML520Z	\$ 795,854	01/01/04- 09/30/05	209,242	583,701 (1)	\$ 472,694 \$ 98,235
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT				\$ 233,781	\$ 583,701	\$ 908,049 \$ 556,129
TOTAL FEDERAL ASSISTANCE				\$ 20,999,362	\$ 459,106,140	\$ 461,475,898 \$ 23,368,121

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	Federal Domestic Assistance #/ State or Other Contract #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
U.S. DEPARTMENTS OF JUSTICE AND TREASURY							
District Attorney							
Asset Forfeiture Fund MDEG	*** \$	Varies	04/01/01- 12/31/06	\$ 27,977	\$ 27,977	\$ 27,357 621	\$ (7) 621
Sheriff Department							
Asset Forfeiture Fund MDEG	***	Varies	01/01/05- 12/31/05		120,637	(7)	126,722
Asset Forfeiture Fund Milwaukee County Sheriff	***	Varies	01/01/05- 12/31/05		131,256	(7)	226,946
TOTAL U.S. DEPARTMENTS OF JUSTICE AND TREASURY***							
					\$ 279,870	\$ 357,801	

***Discussions with Department of the Treasury and Department of Justice staff indicates that currently no CFDA number has been assigned to Asset Forfeiture items. Both agencies indicated they would notify Asset Forfeiture recipients as information becomes available. Only current year Asset Forfeiture actual receipts and disbursements are shown due to uncertainty of revenue flows and amounts to be received. Expenditures are predicated only on prior receipts and specific identifications of grant periods are indeterminable.

*** - Asset Forfeitures totals are not included in "Total Federal Assistance" on prior page

See Notes to Schedules of Expenditures of Awards

ATTACHMENT: PRESENTATION OF CHILD SUPPORT IN SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

STATE OF WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2005

	PERCENT FEDERAL STATE	FEDERAL CFDA NUMBER	GRANTOR SHARE	REVENUES		TOTAL EXPENDITURES	
				RECEIPTS OVER (UNDER) (1/01/05#)	RECEIPTS OVER (UNDER) (12/31/05#)	RECEIPTS FROM GRANTS	RECEIPTS FROM LOCAL
CHILD SUPPORT (CS)	66% & 90%	93.563 \$					
CS OPER & PERFM BASED	100.00%	93.563	-	11,321,982	(48,381)	11,273,601	3,947,774
CHILDREN 1ST	100.00%	93.563	-	3,947,774	-	280,000	-
CASE MAINTENANCE	100.00%	93.563	-	290,000	-	-	280,000
PEO PROJECT	100.00%	93.563	-	-	-	-	-
ORDER REVISION	100.00%	93.563	-	217,892	-	217,892	-
MSL INCENTIVE	100.00%	93.563	-	-	-	-	-
FROM OTHER GOV UNIT	100.00%	93.563	30,000	773,889	-	773,889	-
MATCH PROVIDED BY	-	-	-	80,000	80,410	80,000	80,410
CONTRACT AGENCIES	-	-	-	-	-	-	-
OTHER GRANTS	100.00%	93.563	-	-	-	-	-
OTHER GRANTS	100.00%	93.563	90,078	-	-	-	-
TOTAL		\$ (544,480) \$	16,541,537 \$	31,619 \$	16,573,156 \$	2,506,981 \$	2,506,981 \$

TITLE: ACCRUED (DEFERRED) ENDING BALANCE



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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
<u>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION</u>							
<u>Department of Parks and Public Infrastructure</u>							
2005 Soil and Water Resource Management Grant	9214-05-41-00	\$ 85,000	01/01/05-12/31/05	\$ -	\$ -	\$ 85,000	\$ 85,000
Milwaukee County Zoo - Aviary Pond	SWRM2003-2	16,748	01/01/03-12/31/04	16,748	16,748	(2)	
TOTAL WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION				\$ 16,748	\$ 16,748		\$ 85,000
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>							
<u>Department of Parks and Public Infrastructure - Parks</u>							
Urban Wildlife Damage Abatement and Control	UW05-052	5,000	01/01/05-				
Urban Wildlife Abatement & Control (Deer Culling-Whitnall)	UW02-028/UW04-039	Not to exceed 5,000	2002 and 2004	3,347	14,583		8,347 (2)
Improve Public Awareness to Boerner Botanical Gardens	UF-428-00	24,938	01/28/00-12/31/04	24,938	24,938	(2)	6,236 (3)
Bearline Bridge	2967-07-09,79	320,000	07/21/05-07/21/08				11,236

Beeline Bridge	S-ADLP2-871	40,000	03/17/05-06/30/07				
Milwaukee River Soft Trail	8400003-004.36	90,000	03/01/05-12/31/05				
South Shore Park Boat Launch Extension	RBF-1020	126,150	09/01/04-06/30/06	9,469	31,916 36,468 (2) (3)	68,384	172,869
Milwaukee County Kinnickinnic River Bridge Replacement	S-ADLP2-816	50,625	02/09/04-06/30/05	9,797	50,625 40,828 (2) (3)	91,453	81,656
Milwaukee County Kinnickinnic River Bridge Replacement	RTA-194	50,625	02/09/04-06/30/05		50,625 50,625 (2) (3)	101,250	101,250
Zoo-Lake Evinrude Streambank Stabilization	USC-MI03-41000-04D	120,000	01/01/04-12/31/05	1,221	50,344 49,122 (2) (3)	99,466	98,245
Zoo-Elk & Pony Yard Renovation	USC-MI03-41000-04F	76,470	01/01/04-12/31/05	1,184	50,057 48,872 (2) (3)	98,929	97,745
Wehr Nature Center Drainage Channel - North	USC-SE03-41000-04B	150,000	01/01/04-12/31/06	12,467	17,047 4,560 (2) (3)	21,627	9,160
Wehr Nature Center Drainage Channel - South	USC-SE03-41000-04A	146,875	01/01/04-12/31/06	2,905	9,177 6,272 (2) (3)	15,449	12,544
McKinley Fishcleaning Station Repair	TDTD.2	13,296	01/28/04-06/30/05	13,296	13,296 (2)		

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES-Continued</u>							
Milwaukee County - Grant Park Bridge Replacement	RTA-253	\$ 128,750	10/27/04- 06/30/06	- \$ -	-	-	- \$ -
Milwaukee County - Lake Park Nature Trail Renovation-Phase 1	RTA-246	15,000	10/27/04- 06/30/06	-	-	30,064	30,064
Kohl Park-Property Acquisition DNR Stewardship	8700 S-ADLP-697	150,000	06/30/04- 06/30/05	150,000	-	-	150,000
Redevelopment of Former Park East Expressway (Area 3)	SAG-117	30,000	02/20/03- 02/20/04	-	26,534 8,844 35,378	(2) (3) 23,660 4,744 28,404	35,378
Milwaukee County Pond & Lagoon Management Plan - Phase 1	LPL-891-03	10,000	04/01/03- 12/31/04	-	10,000 30,000 40,000	(2) (3) 40,000	40,000
Milwaukee County Pond & Lagoon Management Plan - Phase 2	LPL-885-03	10,000	04/01/03- 12/31/04	-	10,000 37,885 47,885	(2) (3) 47,885	47,885
Gypsy Moth Suppression Prog	GM004-05	7,880	09/01/04- 09/30/05	-	7,880	(2)	7,880

Snowmobile Trail Maintenance	370.485 S-3258	3,150	07/01/05- 06/30/06	
Snowmobile Trail Maintenance	370.485 S-3120	3,150	07/01/04- 06/30/05	
Snowmobile Trail Maintenance	370.485 S-2985	3,150	07/01/03- 06/30/04	
	Total State ID # 370.485	\$ 3,150	\$ 3,150	\$ 3,150
Wildlife Damage Abatement & Claims	370.553	60,922	01/01/01- 12/31/04	560 (2)
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES		\$ 231,774	\$ 715,782	\$ 784,534
				\$ 300,526

WISCONSIN DEPARTMENT OF TRANSPORTATION

Clerk of Circuit Courts

Milwaukee Pretrial Intensive Supervision Program	177,529	01/01/05- 12/31/05	146,667 (2) 177,529 (3) 324,196	19,421 (3) 19,421 355,058
Department of Parks and Public Infrastructure-Transportation				30,862
South 6th Street Viaduct over Menomonee River	Wis Statute 84.11 2235-00-00, 03, 20, 70	7,650,000	Duration of Project	
West Mill Road - CTH S (North 72nd Street-North 107th Street)	Wis Statute 20.395 1009-05-14	75% of eligible costs up to \$80,750	Duration of Project	
West Beloit Road - CTH T (West Oklahoma Avenue-South 124th St)	Wis Statute 20.395 1009-05-15	75% of eligible costs up to \$84,975	Duration of Project	

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

<u>Administering Department/ Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Period (Note 1)</u>	<u>Award Amount</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred)</u>	<u>December 31, 2005</u>

WISCONSIN DEPARTMENT OF TRANSPORTATION-Continued

Department of Aging

**Elderly and Handicapped
Transportation Assistance Program**

Department of Parks and Public Infrastructure-Transit

Elderly and Handicapped Transportation Assistance Program	395.101,104 Wis Statute 85.20 85.21	9,127,561 <u>928,789</u> 10,056,350	01/01/05- 12/31/05	-	19,217,199	19,217,199
Total State ID # 395.101,104		\$ -	\$ 19,717,316	\$ 19,717,316	\$ 19,717,316	\$ 19,717,316
Marquette Interchange Project 2005 (4) Traffic Mitigation	1060-25-92	1,168,920	Duration of Project	-	887,602 (2)	887,772
Marquette Interchange Project 2005 (3) Traffic Mitigation	1060-05-93	2,818,033	Duration of Project	-	(87,988) (2) 87,988 (3)	291,170
Marquette Interchange Project 2004 Traffic Mitigation	1060-05-92	278,545	Duration of Project	-	87,988	87,988
					240,335 (2)	47,041

<u>Sheriff's Department</u>						
Marquette Interchange Traffic Mitigation Contract #4	1060-05-92	36,098	04/01/04-12/31/04	3,058	(2)	36,096
Marquette Interchange Traffic Mitigation Contract #1	1060-25-92	350,423	10/01/04-12/31/05	-	-	324,336
TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION				\$ 133,294	\$ 20,891,928	\$ 21,466,028

TOTAL WISCONSIN DEPARTMENT OF TRANSPORTATION

WISCONSIN DEPARTMENT OF CORRECTIONS

Department of Health and Human Services

Community Intervention Program for Early & Intensive Intervention	410,302	1,553,310	07/01/05-06/30/06	-	214,717	(2)	620,168	405,451
Community Intervention Program for Early & Intensive Intervention	410,302	1,490,140	07/01/04-06/30/05	427,247	1,210,101	(2)	782,854	
TOTAL WISCONSIN DEPARTMENT OF CORRECTIONS				\$ 427,247	\$ 1,424,818	\$ 1,403,022	\$ 405,451	

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES

Department of Health and Human Services

W-Funeral & Cemetery	435,105	1,249,206	01/01/05-12/31/05	-	1,563,934	(2)	2,138,200	574,266
MA Transportation	435,131	3,551,200	01/01/05-12/31/05	-	4,031,369	(2)	5,297,604	1,266,235
TOTAL WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES								

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

<u>Administering Department/ Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred)</u>	<u>January 1, 2005</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred)</u>	<u>December 31, 2005</u>
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES-Continued									
MA Transportation	435.131	\$ 2,767,250	01/01/04- 12/31/04		\$ 1,033,944	\$ 1,033,944	(2) \$		
<u>Department on Aging</u>									
Family Care Resource Center	435.140	2,777,521	01/01/05- 12/31/05					\$ 2,777,521	(2)
	Cars #001400								9,594 (5)
									2,787,115
Family Care Resource Center	435.140	2,775,483	01/01/04- 12/31/04		1	1	1 (2)		
	Cars #001400								
Family Care Prevention Program	435.1404	249,040	01/01/05- 12/31/05				249,038 (2)	249,040	2
	Cars #001404								
Milw Co NH Relocation Program	435.1405	64,932	01/01/04- 12/31/04		65,581	65,581	(2)		
	Cars #001405								
Total State ID # 435.140					\$ 65,582	\$ 3,101,735		\$ 3,036,155	\$ 2
<u>Department of Health and Human Services</u>									
Regional Training Staff	435.224	162,638	01/01/05- 12/31/05					162,638	162,638
FS Error Reduction Program	435.270	3,022	01/01/04- 12/31/04		567	567	(2)		

2005 State Funded	435,272	109,288	01/01/05- 12/31/05		109,298 (2)	109,298
2005 State Funded	435,273	232,500	01/01/05- 12/31/05		232,500 (2)	232,500
2005 State Funded	435,273	25,000	01/01/05- 12/31/05		25,000 (2)	25,000
Mobile Outreach Equipment						
	435,278	60,560	01/01/04- 12/31/04	34,485	34,485 (2)	
					8,141,301 (2)	
					2,588 (3)	
Income Maintenance	435,283	8,146,006	01/01/05- 12/31/05		8,143,889	8,146,006
					2,117	
Income Maintenance	435,283	8,427,351	01/01/04- 12/31/04	3,358	3,358 (2)	
Income Maintenance	435,284	90,828	01/01/04- 12/31/04	3,362	3,362 (2)	
					(363,848) (2)	
Medicaid Subrogation Collection	435,291	Sum Sufficient	01/01/05- 12/31/05		(260,013) (3)	(623,861)
Medicaid Subrogation Collection	435,291	Sum Sufficient	01/01/04- 12/31/04		(344,926)	(344,926) (2)

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULE II ES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued/ (Deferred) January 1, <u>2005</u>	Revenues	Expenditures	Accrued/ (Deferred)
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued							
Department of Health and Human Services							
State Funded							
Substance Abuse Treatment (TANF)	435.535	5,000,000	01/01/05- 12/31/05	-	5,000,000 (2)	5,000,000	-
State Funded	435.546	16,000	01/01/05- 12/31/05	-	4,000 (2)	16,000	12,000
Birth to Three Initiative	435.550	2,072,491	01/01/05- 12/31/05	-	2,072,491 (2)	2,072,491	-
IMD Regular Relocations	435.559	6,612,443	01/01/05- 12/31/05	-	6,612,443 (2)	6,612,443	-
IMD Regular Relocations	435.559	6,564,902	01/01/04- 12/31/04	23,868	23,868 (2)	23,868	-
Department on Aging							
Benefits Specialist Legal - State	435.560	24,828	01/01/05- 12/31/05	-	24,828 (2)	24,828	-
Benefits Specialist - County	Cars #560318	111,456	01/01/05- 12/31/05	-	111,456 (2)	14,083 (5)	125,539
	Cars #560320						

Senior Community Services	435,560 Cars #560330	65,896 01/01/05- 12/31/05	-	81,041 15,208 (5)	81,044 65,833 (2)
Elder Abuse Services	435,56049 Cars #560490	436,686 01/01/05- 12/31/05	-	436,686 \$ -	436,686 \$ 668,097 \$ 3
	Total State ID # 435,560				

Department of Health and Human Services

Base Allocation - BCA	435,561	20,045,744 01/01/05- 12/31/05	-	41,202,599 27,175,839 14,026,760 (2) (3)	41,202,599 27,175,839 14,026,760 (2) (3)
<u>Department on Aging</u>					
Base Allocation - BCA	435,561 Cars #000561	2,319,188 01/01/05- 12/31/05	-	2,343,659 2,319,188 24,471 (5)	2,343,659 2,319,188 24,471 (5)
	Total State ID # 435,561			\$ 43,546,258 \$ -	\$ 43,546,258 \$ -
<u>Department of Health and Human Services</u>					
CIP 1B	435,564	6,404,947 01/01/05- 12/31/05	-	18,689,563 6,247,729 12,441,834 (3)	18,689,563 6,247,729 12,441,834 (3)
CIP 1B	435,564	3,016,575 01/01/04- 12/31/04	-	(2,693,338) (2,693,338) (2)	(2,693,338) (2,693,338) (2)
	Total State ID # 435,564			\$ 15,996,225 \$ 18,689,563	\$ 15,996,225 \$ 18,689,563

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

<u>Administering Department/ Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>January 1, 2005</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2005</u>
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued							
Department of Health and Human Services							
FISS SVCS Program (Safety)	435.570019	440,605	01/01/05- 12/31/05		422,231 (2)	418,300	(3,931)
FISS SVCS Program (Safety)	435.570019	330,000	01/01/04- 12/31/04		(26,340)	(26,340) (2)	
State Funded	435.570035	688,137	01/01/05- 12/31/05		200,592 (2)	200,592	
IMD Continuing Placements	435.572	1,129,784	01/01/04- 12/31/04		(428,704)	(428,704) (2)	
Family Support Program	435.577	872,287	01/01/05- 12/31/05		653,440 (2)	783,803	130,363
Family Support Program	435.577	865,956	01/01/04- 12/31/04		(6,331)	(6,331) (2)	
CIP 1A	435.580	4,997,887	01/01/05- 12/31/05				
							4,997,887 (2)
							603,521 (3)
							5,601,408

<u>State/County Match</u>	435,681	5,384,610	01/01/05-12/31/05	-	5,384,610 (2)	5,384,610
<u>State/County Match</u>	435,681	5,387,240	01/01/04-12/31/04	3,245,685	3,245,685 (2)	
<u>Department on Aging</u>						
					81,995 (2)	
<u>State/County Match</u>	435,681	281,124	01/01/05-12/31/05	-	281,124 (3)	
	Cars #000681				363,119	
<u>State/County Match</u>	435,681	281,486	01/01/04-12/31/04	211,113	211,113 (2)	
	Cars #000681					
Total State ID # 435,681		\$ 3,456,798	\$ 9,204,527	\$ 5,946,858	\$ 199,129	
<u>Department of Health and Human Services - County Health Programs</u>						
<u>General Relief (Med)</u> 2005 Grant Year	435,712	16,600,000	01/01/05-12/31/05	12,891,632 (3)	44,682,005	31,790,373
	Wis Statute 49.035					
				9,455,095 (1)		
				16,600,000 (2)		
				(112,676) (3)		
				6,866,076 (7)		
<u>General Relief (Med)</u> 2004 Grant Year	435,712	16,600,000	01/01/04-12/31/04	32,733,694	32,808,495	74,801
Total State ID # 435,712		\$ 32,733,694	\$ 45,700,127	\$ 44,756,806	\$ 31,790,373	

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

Administering Department/ Award Description	State ID, Contract or Statute #	Award Amount	Award Period (Note 1)	Accrued (Deferred) January 1, 2005	Revenues	Expenditures	Accrued/ (Deferred) December 31, 2005
WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES - Continued							
Department of Health and Human Services							
State Admin Match Grants Program Integrity	435.750	\$ 217,311	01/01/05- 12/31/05	\$ 217,311 (2) 35,176 (3)		\$ 252,487	\$ 252,487
State Admin Match Grants Program Integrity	435.750	\$ 218,015	01/01/04- 12/31/04	\$ 30,948 (2)			
State Funded	435.909	Sum Sufficient	01/01/05- 12/31/05				
MCPS Site5 Safety Prose Payment	436.570035						
Department on Aging COP2/COPW Adjustment (prior year)							

Department of Health and Human Services

CTLS GPR	438,450	1,452,536	01/01/04- 12/31/04	90,265	90,265 (2)
State Funded AFDC W-2 Subrogation Coll	445,338	Sum Sufficient	01/01/04- 12/31/04	(95)	(95) (2)

State Funded AFDC W-2 Estate Collection	445,338	Sum Sufficient	01/01/04- 12/31/04	(31,105)	(31,105) (2)
Total State ID # 445,338				\$ (31,200)	\$ (31,200)
TOTAL OF WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES				\$ 34,077,972	\$ 170,238,965
					\$ 170,711,442
					\$ 34,550,449

WISCONSIN DEPARTMENT OF JUSTICE

District Attorney

Juvenile Accountability Incentive Block Grant	455,321	31,725	09/01/04- 08/31/05	8,605	31,725 (1)
					23,120

Victim/Witness Assistance Program	455,503/455,532 WI Statue 950.06	58% Total Cost	07/01/05- 06/30/06	-	507,035 (3)
					1,102,235
Victim/Witness Assistance Program	455,503/455,532 WI Statue 950.06	58% Total Cost	07/01/04- 06/30/05	548,422	1,156,859 (2)
					405,624 (3)
					1,562,483
Sheriff Department					1,014,061

Cease Grant 2005	100,241	120	01/01/05- 12/31/05	-	354
					354

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COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

<u>Administering Department/ Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) January 1, 2005</u>	<u>Accrued/ (Deferred) December 31, 2005</u>
<u>WISCONSIN DEPARTMENT OF JUSTICE-Continued</u>							
Cease Grant 2004	100,241	\$ 688	01/01/04- 12/31/04	\$ 114	\$ 514 (2)	\$ 400	\$ -
<u>TOTAL WISCONSIN DEPARTMENT OF JUSTICE</u>							
				\$ 557,141	\$ 2,101,757	\$ 2,140,170	\$ 595,554
<u>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION</u>							
<u>Sheriff-Emergency Management</u>							
EPCRA (SARA) Grant	465,337	138,292	10/01/04- 09/30/05	-	69,146 (2)	138,292	69,146
EPCRA (SARA) Grant	465,337	142,562	10/01/03- 09/30/04	71,281	71,281 (2)	-	-
EPCRA Computer & Hazmat Response Equipment Grant	465,367	8,281	01/01/04- 12/31/04	-	8,281 (2)	8,281	8,281
<u>TOTAL WI DEPARTMENT OF MILITARY AFFAIRS-STATE EMERGENCY COMMISSION</u>							
				\$ 71,281	\$ 148,708	\$ 146,573	\$ 69,146
<u>WISCONSIN DEPARTMENT OF VETERANS AFFAIRS</u>							
<u>County Executive - Veterans Services</u>							
County Veterans Service Officer	485,001	13,000	01/01/05- 12/31/05	-	13,000 (2)	13,000	-
<u>TOTAL WISCONSIN DEPARTMENT OF VETERANS AFFAIRS</u>							
				\$ -	\$ 13,000	\$ 13,000	\$ -

WISCONSIN DEPARTMENT OF ADMINISTRATION

Department of Administrative Services - SEWRPC

Land Records Modernization Grant	505.118 2005 T & E	300	2005	-	300	(2)	300
Land Records Modernization Grant	505.118 2004 T & E	300	2004	(300)	-	-	300
Land Records Modernization Grant	505.118 83123	99,000	07/01/03- 12/31/04	36,022	34,650	(2)	(1,372)
Land Records Modernization Grant	505.118 82310	15,000	07/01/02- 12/31/03	(9,750)	5,250	(2)	15,000
Land Records Modernization Grant	505.118 83158	13,600	07/01/03- 12/31/04	-	4,760	-	4,760
Land Records Modernization Grant	505.118 83158	50,684	07/01/03- 12/31/04	(32,945)	-	-	(32,945)
Land Records Modernization Grant	505.118 83159	50,684	07/01/03- 12/31/04	(24,253)	17,739	(2)	41,992
Total State ID # 505.118		\$ (26,466)	\$ 57,939	\$ 56,220	\$ (28,185)		

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

SCHEDULES OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2005

<u>Administering Department/ Award Description</u>	<u>State ID, Contract or Statute #</u>	<u>Award Amount</u>	<u>Award Period (Note 1)</u>	<u>Accrued/ (Deferred) January 1, 2005</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued/ (Deferred) December 31, 2005</u>
WISCONSIN DEPARTMENT OF ADMINISTRATION - Continued							
Department of Parks and Public Infrastructure - Parks							
BMP to Improve Water Quality and Reduce the Numbers of Water Advisories at South Shore Beach	84003-004.10	\$ 34,709	07/01/04- 06/30/04	\$ 34,709 (2)			\$ 34,709 (3)
District Attorney							
Special Prosecution Clerks & Ceasefire Clerks	WI s. Statutes 20.475 978.13 (1) (b)(c) & (d)	284,700	07/01/05- 06/30/06				125,362
Special Prosecution Clerks & Ceasefire Clerks	WI s. Statutes 20.475 978.13 (1) (b)(c) & (d)	276,400	07/01/04- 06/30/05	151,184 \$ 151,184	310,522 (2) \$ 310,522		159,338 \$ 284,700
TOTAL WISCONSIN DEPARTMENT OF ADMINISTRATION							
Clerk of Circuit Courts							
Court Reporters	WI's Statute 753.07	Sum Sufficient		01/01/05- 12/31/05			56,580 (2) 2,506,468 (3) 2,563,048
Salary Reimbursement							

Court Reporters	Wis Statute 753.07	Sum Sufficient	01/01/04- 12/31/04	6,486	6,486 (2)
Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/05- 12/31/05		17,132 (2) 45,626 (3)
Chief Judge's Secretary Salary Reimbursement	Wis Statute 753.07	Sum Sufficient	01/01/04- 12/31/04	5,107	5,107 (2)
Total Wisconsin Statute # 753.07				\$ 11,593	\$ 2,637,399 \$ 2,630,962 \$ 5,156
Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/05- 12/31/05		172,099 (2) 28,441 (3)
Court Interpreter Reimbursement	Wis Statute 885.37	Sum Sufficient	01/01/04- 12/31/04	47,416	47,416 (2)
TOTAL STATE OF WISCONSIN COURTS				\$ 59,009	\$ 2,885,355 \$ 2,893,740 \$ 67,394
WISCONSIN DEPARTMENT OF COMMERCE					
Department of Health and Human Services - Behavioral Health Division					
Housing for Homeless Mentally Ill	143-202	171,441	06/01/05- 05/31/07	21,375 (2)	(21,375)
TOTAL WISCONSIN DEPARTMENT OF COMMERCE				\$ 21,375	\$ - \$ (21,375)
TOTAL STATE ASSISTANCE				\$ 35,759,184 \$ 198,896,315 \$ 200,053,847	\$ 36,916,716

See Notes to Schedules of Expenditures of Awards

COUNTY OF MILWAUKEE

Footnotes to Schedules of Expenditures of Awards

Identifying References:

Revenue Source

- (1) Federal Award Reimbursement
(Includes Federal Pass-Through Reimbursement)
- (2) State Award Reimbursement
- (3) County Property Tax Levy
- (4) Third Party Revenue
- (5) Match Provided By Service From Contract Agencies And Others
- (6) Airport Improvement Reserve or Other County Reserve
- (7) Other

Major Federal and State Award Programs

Major Federal Award Programs as described in the attachment to the Office of Management and Budget Circular A-133 and Major State Award Programs as described in the State Single Audit Guidelines are listed in the Schedule of Findings and Questioned Costs.

CFDA Catalog of Federal Domestic Assistance

COUNTY OF MILWAUKEE

NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2005

1. SCOPE OF AUDIT

The County of Milwaukee (County) is a governmental entity established by laws of the State of Wisconsin and has the powers of a body corporate, as defined in the Statutes. All significant operations of the County are included in the scope of the Single Audit in accordance with the provisions of the OMB Circular A-133 and the State Single Audit Guidelines issued by the State of Wisconsin, Department of Administration. The U.S. Department of Transportation has been designated as the County's cognizant agency for the Single Audit.

(a) **Programs Subject to Single Audit**

All Federal awards received by the County directly from the Federal government or passed through the State of Wisconsin have been included in the Schedules of Expenditures of Federal Awards. All State awards received by the County have been included in the Schedules of Expenditures of State Awards.

(b) **Fiscal Period Audited**

Single Audit testing procedures were performed for program transactions occurring during the calendar year ended December 31, 2005.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) **Accrued and Deferred Balances**

Revenues (which include grantor reimbursement and local funding) are reported on the cash basis of accounting, whereas expenditures are reported on the accrual basis. The difference between the reported revenues and expenditures can result in accrued or deferred balances at the end of the year. These balances are reversed in subsequent periods.

(b) **Subgrantees**

Certain program funds are passed through the County to subgrantee organizations. The Schedules of Expenditures of Awards do not contain separate schedules disclosing how the subgrantees outside of the County's control utilized the funds. The County requires subgrantees receiving funding to submit separate audit reports disclosing the use of program funds.

(c) **Cost Allocation**

The County has a plan for allocation of central service costs related to grant programs. The amounts allocated to grant programs during a fiscal year are based on this cost allocation plan. Variances between actual costs and budgeted amounts are corrected on a prospective basis. As a result, the 2005 Cost Allocation Plan was based on the 2003 actual amounts and includes adjustments for variances between the 2003 Plan and the 2003 actual amounts.

In addition to the cost allocation plan, the County has various departments, which provide services to other County departments. Charges between departments are based upon direct rates. The methodology or basis for these direct rates has been reviewed and approved by representatives of the U.S. Department of Health and Human Services.

3. **FINDINGS OF NONCOMPLIANCE**

The findings of noncompliance identified in connection with the 2005 Single Audit are disclosed in the section entitled, "Findings of Noncompliance." In determining compliance with the requirements of awards received by the County, samples were selected for testing from the awards shown in the Schedules of Expenditures of Awards. No potential over or under reimbursement effect is shown for internal control findings.

4. **SUPPLEMENTARY INFORMATION**

- (a) Title XIX Medical Assistance payments to the Behavioral Health Division for 2005 and 2004 amounted to \$29,016,722 and \$31,603,612 respectively. These amounts consisted of the following items:

	2005	2004
Patient Billing Cash Receipts:	\$13,957,129	\$15,455,636
Pharmacy	\$58,839	\$400,000
Wraparound Capitation Payments:	\$10,586,912	\$10,455,226
Crisis and case management billings:	\$4,413,843	\$5,292,750
Total	<u>\$29,016,722</u>	<u>\$31,603,612</u>

The pharmacy for 2004 is an estimate. We have contracted out the pharmacy services effective June 1, 2004 and will no longer be billing for drugs. The 2005 pharmacy amount is the final receipts. The pharmacy is fully contracted out.

These amounts are unaudited and are presented to satisfy the disclosure requirement by the State of Wisconsin, Department of Health and Family Services, Division of Health.

- (b) Program income was received mainly in the form of principal and interest payments from home rehabilitation loans to lower-income occupants. The original home repair loans were funded by the Community Development Block Grants, which originated from the U.S. Department of Housing and Urban Development. Program income of \$203,554 was earned from Community Development Block Grants.
- (c) According to the State of Wisconsin, Department of Health and Family Services, 2005 Youth Aids - State payments for correctional facility charges were \$18,410,932. This amount is unaudited and is presented as additional information to satisfy disclosure requirements established by the State of Wisconsin, Department of Health and Family Services.
- (d) The Department on Aging – Care Management Organization (CMO) receives funding from Medicaid through the State of Wisconsin Department of Health and Family Services (DHFS). The funding is through a capitated rate payment for both Medical Assistance (MA) eligible members and for non-MA eligible members. Per the State of Wisconsin, the capitated rate funding for MA eligible members is approximately 58.32% from Federal sources and a 41.68% match from the State of Wisconsin. There were approximately 5,720 MA members at the end of 2005. For non-MA eligible members the capitated rate funding is 100% from the State. There were approximately 80 non-MA members at the end of 2005. Funding is also provided through member cost-sharing and room and board reimbursement for members who are in residential treatment facilities.

Following is a summary of the financial results of the Milwaukee County Department on Aging Care Management Organization for the year ended December 31, 2005:

**Milwaukee County
Care Management Organization
Balance Sheet**

**Year Ended
December 31, 2005**

	Account Description	Dollar Amount
Assets		
Cash		\$ 25,999,021
Accounts Receivable		27,269
Due from State - Capitation		566,486
Member Receivable - Cost Share/Room & Board		378,940
Provider Receivable - Audits		263,120
Total Current Assets/ Total Assets		<u>\$ 27,234,836</u>
Liabilities		
Accounts Payable		\$ (254,404)
Accrued Liabilities		-
Due to State - Unearned Capitation		(827,329)
Member Cost - Incurred but not Reported		(17,584,026)
Total Current Liabilities/ Total Liabilities		<u>\$ (18,665,759)</u>
Working Capital Reserve		(2,910,643)
Surplus Reserve		(5,016,424)
Capital Carryover Reserve		(642,010)
Net Retained Earnings		<u>(8,569,077)</u>
Total Liabilities and Fund Balance		<u>\$ (27,234,836)</u>

**Milwaukee County
Care Management Organization
Income Statement**

**Year Ended
December 31, 2005**

	Account Description	Dollar Amount
Revenues		
State/Fed Capitated Member Payment		\$ (135,267,793)
Member Cost Share/ Room & Board		(14,083,857)
County Reimbursement		-
Other Revenues		(29,413)
Total Revenues		<u>\$ (149,381,063)</u>
Expenditures		
Direct - Member Service Costs		\$ 130,290,127
Indirect - Salaries and Fringe Benefits		4,180,897
Indirect - Outside Services		2,837,323
Indirect - Commodities and Supplies		131,164
Indirect - Inter-Dept Service Charges		1,053,899
Contribution to Milwaukee County		5,016,423
Total Expenditures		<u>\$ 143,509,833</u>
Net Revenues over Expenditures		<u>\$ (5,871,230)</u>
Prior Year Retained Earnings		<u>(2,697,847)</u>
Current Year Retained Earnings		<u>\$ (8,569,077)</u>

As of December 31, 2005, the Department on Aging Care Management Organization (CMO) has met the reserve requirements as identified in its contract with the State of Wisconsin Department of Health and Family Services (DHFS). Per the Health and Community Supports Contract with DHFS, the CMO shall demonstrate its capacity for financial solvency and stability and its ability to assume the level of financial risk by maintaining certain reserves. The CMO shall maintain a working capital reserve, restricted reserve, and solvency reserve.

The working capital reserve is required to be funded at 2% of the net capitated revenue budget of the CMO. The 2005 budget for net capitated revenue was \$141,278,000, which would require a reserve of \$2,825,560 for 2005. To meet the 2005 working capital reserve requirement, plus fund a majority of the 2006 requirement, the County made an increase to the working capital reserve in late 2005 of \$215,383. As of December 31, 2005, the working capital reserve was funded at \$2,910,643.

The two remaining reserves are the restricted reserve and solvency reserve. As of December 31, 2005, the restricted reserve should have had a balance of \$2,000,000, the maximum balance based on the current formula. The solvency reserve requirement for the County was \$250,000 as of December 31, 2005. These reserves of \$2,250,000 do not require a cash contribution from the County to the CMO but require the County to restrict certain cash assets as a guarantee that they will meet the contract requirements. To meet the restricted reserve and solvency reserve requirement, the County restricted certain cash assets of the County in late 2005.

Milwaukee County and the Department of Aging CMO made an agreement during 2005 to create an additional surplus reserve and to return prior year contributions made by Milwaukee County on behalf of the CMO. The agreement called for an equal sharing of any surplus or deficit between the CMO and the County. Based on operating results for 2005, the CMO created a Surplus Reserve for \$5,016,424 and returned a similar amount to the County General Fund.

Milwaukee County
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005

Section I--Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

unqualified

Internal control over financial reporting:

- Material weakness(es) identified?
- Reportable condition(s) identified that are not considered to be material weaknesses?

yes no

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal or State Awards

Internal control over major programs:

- Material weakness(es) identified?
- Reportable condition(s) identified that are not considered to be material weaknesses?

yes no

yes none reported

Type of auditors' report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? yes no

Auditee qualified as low-risk auditee?

Federal Programs
 yes no

State Programs
 yes no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

16.579

Judicial Oversight Demonstration Initiative

16.579

Truancy Reduction Project

Section I--Summary of Auditor's Results (continued)

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.579	Prosecution of Drug Crimes
16.579	FY 2004 BJA Congressionally Mandated Awards & Offender Resource Center
16.579	Byrne Drug Enforcement Task Force Operation
17.802	Homeless Veterans Reintegration Project
20.106	Airport Improvement Program
20.205	County Trunk Highways – Capital Projects
93.563	Child Support Enforcement Title IV-D
93.778	Medical Assistance Program
93.778	Resource Center Functional Screen Federal
93.778	COP-W Federal
93.778	CIP II Federal
93.778	Resource Medicaid I&A Fed.
93.778	Care Management Organization Program (CMO)

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
1060-05-92	Marquette Interchange Project 2004 Traffic Mitigation
435.105	W-Funeral & Cemetery
435.131	MA Transportation
435.140	Family Care Resource Center

Section I--Summary of Auditor's Results (continued)

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
435.224	Regional Training Staff
435.283	Income Maintenance
435.284	Income Maintenance
435.338	COP-W GPR AFDC Agency Collections
435.348	CIP II GPR
435.367	Community Options Program
435.506	Brain Injury Waiver
435.550	Birth to Three Initiative
435.560	Benefits Specialist
435.561	Base Allocation - BCA
435.564	CIP 1B
435.570019	FISS SVCS Program (Safety)
435.572	IMD Continuing Placements
435.577	Family Support Program
435.580	CIP 1A
435.681	State/County Match
435.712	General Relief (Med)
435.750	State Admin Match Grants Program Integrity
436.570035	MCPS Site5 Safety Prose Payment
438.450	CTLS GPR

Section I--Summary of Auditor's Results (continued)

<u>State ID Number(s)</u>	<u>Name of State Program or Cluster</u>
505.118	Land Records - Modernization Grant
Wis. Statutes 20.475, 978.13 (1) (b)(c) & (d)	Special Prosecution Clerks & Ceasefire Clerks

Dollar threshold used to distinguish between
type A and type B programs: \$ 100,000

Section II--Financial Statement Findings

No findings to report for the year ended December 31, 2005

Section III--Federal Award Findings and Questioned Costs

See attached finding 2005-1 and 2005-2

Section III—State Award Findings and Questioned Costs

See attached findings 2005-3 through 2005-8

Section IV— Other Issues

1. Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

yes no N/A

Section IV— Other Issues

2. Does the audit report show audit issues (i.e. material non-compliance, questioned costs, material weakness, reportable condition, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

Department of Health and Family Services	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Workforce Development	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Corrections	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Agriculture, Trade and Consumer Protection	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Natural Resources	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Transportation	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Justice	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Military Affairs	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Administration	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A
Department of Commerce	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> N/A

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit?

yes no N/A

4. Name and signature of partner

William B. Coleman

William B. Coleman

5. Date of report

June 19, 2006



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COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Funding Source

All Federal funding sources

Award Program

All Federal award programs with equipment purchases

County Administering Department

Department of Administrative Services

FINDING 00-1

Condition

The Department of Administrative Services has a control system to safeguard equipment. However, the Department is not receiving information to identify all fixed assets that have been acquired with Federal funds.

Recommendation

We recommend that the Department of Administrative Services stress to individual departments the importance of providing complete data for fixed asset purchases. Those with supervisory review responsibilities within the individual departments should be instructed on the importance of the inclusion of Federal funding data when the fixed asset acquisition forms are prepared. This is a recurring finding.

Milwaukee County Management Response

The Department is looking to decentralize the fixed asset record keeping within individual departments. This will provide an increased focus at the departmental level for this reporting.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP1 A/ CIP 1B, 435.580, 435.564

County Administering Department

Department of Health and Human Services

FINDING 01-3,

FINDING 02-1,

FINDING 02-3,

FINDING 03-1

FINDING 04-2

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Community Options (COP), 435.367

County Administering Department

Department of Health and Human Services

FINDING 02-4,

FINDING 03-2

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP II and COP W, 435.338, 435.348

County Administering Department

Department of Health and Human Services

FINDING 02-5,
FINDING 03-3
FINDING 04-1

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Brain Injury Waiver, 435.506

County Administering Department

Department of Health and Human Services

FINDING 02-6

Condition

The Department of Health and Human Services has a control system to ensure that all required information is contained in the client file. However, the Department is not verifying that the information is present in the files.

Recommendation

We recommend that the Department of Health and Human Services inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

COUNTY OF MILWAUKEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (Continued)

Milwaukee County Management Response

DSD instituted comprehensive changes in the monitoring of case management and waiver requirements in 2005 as a result of a new system-wide process that was developed jointly with the Department's expanded Quality Assurance staff. These changes occurred in response to recurring audit findings and massive retirements in the Division in 2003 and 2004. The new monitoring and review system is specifically designed to ensure compliance with waiver standards. This new system was not fully implemented until the middle of 2005. Now that it has been fully implemented, it is anticipated that compliance for cases reviewed for 2006 will be greatly improved.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE

Funding Source

Wisconsin Department of Health & Family Services Division of Disability and Elder Services

Award Program

Resource Center Functional Screen, 93.778

Resource Center Information and Assistance, 93.778

Family Care Resource Center, 93.778

County Administering Department

Department on Aging – Aging Resource Center

FINDING 2005-1

Condition

The Aging Resource Center of the county of Milwaukee Department on Aging did not report staff time in the “100%-time reporting” format required by the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services, for the period January 1, 2005 through September 30, 2005.

Criteria

The Contract between the Aging Resource Center and the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services requires that the work performed for the resource center must be reported in the 100%-time reporting format.

Cause

The required 100%-time reporting format was not provided to the Aging Resource Center until September 2005 by the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services.

Effect

The State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services may consider the expenditures reported on the CARS profiles 1396, 1398, and 1400 to be unallowable.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Recommendation

We recommend that the Aging Resource Center obtain clarification from the State of Wisconsin Department of Health & Family Services Division of Disability and Elder Services on how to rectify the Aging Resource Center's non-compliance with the 100%-time reporting requirement for the period January 1, 2005 through September 30, 2005.

We also noted during our audit that the Aging Resource Center obtained the proper format for 100%-time reporting in September 2005 and submitted 100%-time reporting for October, November and December 2005. Beginning in 2006 the Aging Resource Center implemented policies and procedures to be in compliance with the 100%-time reporting requirement.

Milwaukee County Management Corrective Action

Management of the Milwaukee County Department on Aging was made aware of the new 100%-time reporting requirement prior to the 2005 calendar year for the Resource Center. However, the Wisconsin Department of Health and Family Services Division of Disability and Elder Services did not provide the proper training and format for 100%-time reporting. In September 2005 the Director of the Department corresponded with the State to indicate the Department on Aging's willingness to do 100%-time reporting and was told that the State was not ready to train our staff.

Since management was made aware of the specific requirements of the time reporting system in late September, the Aging Resource Center has been using the 100%-time reporting system to report costs to the State. Staff of the State DHFS and CMS are working together to reconstruct 2005 data.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Family Care - Care Management Organization, 93.778

County Administering Department

Department on Aging

FINDING 2005-2

Condition

The Family Care – Care Management Organization did not receive 2004 audited financial statements 180 days after the service providers' fiscal year end for fifteen of the twenty five service providers' files tested. These fifteen audit reports were subsequently received, however no punitive action was taken against the fifteen service providers.

Criteria

Wisconsin State Statute 46.036(4) requires audits of service providers that receive department funding for the purchase of care and services, unless the audit is waived by the department, provide the Care Management Organization with audited financial statements 180 days after the provider's fiscal year end.

Effect

Service providers could charge the Care Management Organization for costs that are not allowable. The Care Management Organization uses the audited financial statements to verify if service providers have been charging the Care Management Organization for cost that are not allowable which could then affect the Care Management Organization's contract.

Recommendation

Management should reinforce this requirement with service providers to ensure that all audited reports are received within 180 days after the provider fiscal year end. Management should also institute punitive action against delinquent service providers.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

Management acknowledges there were residential providers who were subject to an audit who did not submit their audit report within 180 days for the audit year 2004. Fiscal management has met with the contract administrator to address the timeliness issue and ensure for 2005 audits that providers submit in a timely fashion. Should a provider fail to submit timely (without an authorized request for an extension) the CMO's contract area will enforce all available remedies of the provider contract up to and including suspension of admissions or payments until the audit is submitted and/or ultimately removing members and terminating of contract. As 2007 contracts begin to be developed additional language will be explored that will further penalize a provider should they become delinquent in the submission of their audit report. Lastly, the CMO fiscal department took a proactive approach by notifying on June 8, 2006 all residential providers in written correspondence of their responsibility to submit their audit report timely.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Children Long Term Support, CIP 1B, 438.450, 435.564

County Administering Department

Department of Health and Human Services

FINDING 2005-3

Condition

Of the 52 participant case files tested, 5 files did not include evidence of a semi-annual review of the participant's individualized service plan ("ISP").

Criteria

Each client file must include documentation of a semi-annual review of the participant's ISP.

Cause

Files were not inventoried for correctness, completeness and existence of required forms.

Effect

The State may request reimbursement for costs related to the files without required forms.

Recommendation

Inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

The Children's Long-Term Support Waivers were newly implemented in the Disabilities Services Division (DSD) in late 2004. The Children's Unit also had all new staff who were becoming acquainted with all of the required procedures and review format in mid 2005 due to a substantial number of retirements in 2004. We will make sure that staff understand that they must document evidence of a review of the individualized service plan during the semi-annual review. In addition, the Children's Unit immediately will begin using a six-month review form that documents that the ISP has been reviewed every six months.

It should also be noted that DSD instituted comprehensive changes in the monitoring of case management and waiver requirements in 2005 as a result of a new system-wide process that was developed jointly with the Department's expanded Quality Assurance staff. These changes occurred in response to recurring audit findings and massive retirements in the Division in 2003 and 2004. The new monitoring and review system is specifically designed to ensure compliance with waiver standards. This new system was not fully implemented until the middle of 2005. Now that it has been fully implemented, it is anticipated that compliance for cases reviewed for 2006 will be greatly improved.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Children Long Term Support, 438.450

County Administering Department

Department of Health and Human Services

FINDING 2005-4

Award Program

Children Long Term Support

Condition

Of the 10 files tested, 5 participants' individual service plans ("ISP") were paid under the incorrect HSRS code.

Criteria

Only services authorized on ISPs can be paid with program funds.

Cause

Coding of payment was not accurate when the payment was entered into HSRS.

Effect

The State may request reimbursement for unauthorized expenses.

Recommendation

Develop a reporting format to increase accuracy and ensure that correct services are listed in HSRS.

COUNTY OF MILWAUKEE
SCHEDEULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

The services listed on the ISP for the five participants are accurate. Due to use of the fiscal agent for payment for these services, the coding was not accurate when entered into HSRS. For 2004 year end reporting, State of Wisconsin staff assisted DSD by entering some HSRS data for the Milwaukee County CLTS waiver cases. State staff used the 609 SPC code for clients who were receiving services through the fiscal agent.

This issue has been discussed with the data staff, administrative staff and children's services supervisor. A new reporting format will be instituted in order to increase accuracy and ensure that the correct services are listed in HSRS.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1A, CIP 1B, CIP II, COP-W, 435.580, 435.564, 435.348, 435.338

County Administering Department

Department of Health and Human Services

FINDING 2005-5

Condition

Of the 116 participant case files tested, 13 files did not include case management notes for every month of 2005.

Criteria

Each participant case file must include case management notes documenting that activity occurred for the participant at least once every month.

Cause

Before billing an expense to the program, employees must ensure that services are authorized on the participant's individual service plan ("ISP").

Effect

The State may request reimbursement for costs related to the files without required forms.

Recommendation

Inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

DSD instituted comprehensive changes in the monitoring of case management and waiver requirements in 2005 as a result of a new system-wide process that was developed jointly with the Department's expanded Quality Assurance staff. These changes occurred in response to recurring audit findings and massive retirements in the Division in 2003 and 2004. The new monitoring and review system is specifically designed to ensure compliance with waiver standards. Now that this new system has been fully implemented, it is anticipated that compliance for cases reviewed for 2006 will be greatly improved.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1B, 435.564

County Administering Department

Department of Health and Human Services

FINDING 2005-6

Condition

Of the 42 files tested, the following condition was found, one file did not include a Level of Care Functional Screen Form.

Criteria

Each client file must include a Level of Care Functional Screen Form.

Cause

Files were not inventoried for correctness, completeness, and existence of required forms.

Effect

The State may request reimbursement for costs related to the files without required forms.

Recommendation

Inventory required documents in all files to ensure completion and existence of required forms. This is a recurring finding.

Milwaukee County Management Corrective Action

A completed functional screen is a part of the system-wide monitoring review process. This should not be a problem in future audits.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

CIP 1B, 435.564

County Administering Department

Department of Health and Human Services

FINDING 2005-7

Condition

Of the 69 participant case files tested, 2 case files did not include authorization for transportation costs on the participants' individualized service plan ("ISP").

Criteria

Only services authorized on individual service plans can be paid with program funds.

Cause

Transportation not listed as a separate service on the ISP.

Effect

The State may request reimbursement for unauthorized expenses.

Recommendation

Correct the omission of transportation costs on participants' ISPs.

Milwaukee County Management Corrective Action

See previous response on Case Management (**FINDING 2005-3**).

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Funding Source

Wisconsin Department of Health & Family Services

Award Program

Family Support Program, 435.577

County Administering Department

Department of Health and Human Services

FINDING 2005-8

Award Program

Family Support Program

Condition

Of the 40 files tested, 3 participants received reimbursements that were over the State maximum reimbursement amount of \$3,000.

Criteria

Participants may not receive more than the State maximum of \$3,000.

Cause

Appropriate monitoring of reimbursements was not performed.

Effect

The State may request reimbursement for amounts over the maximum amount.

Recommendation

Monitor amount reimbursed to each participant to ensure that reimbursement does not exceed the State maximum amount.

COUNTY OF MILWAUKEE
SCHEDULE OF FINDINGS OF NONCOMPLIANCE (Continued)

Milwaukee County Management Corrective Action

Two of the clients were receiving waiver funds and Family Support funds. According to our records, the funds paid out above the \$3,000 were waiver funds, and not Family Support funds. We will send out a notice to staff to be more careful when entering the funding codes if they utilize two funding streams.

The other individual had a \$3.00 overage of the Family Support limit, which was caused by a mathematical error. We will monitor more closely the total dollar amounts for FSP to avoid math errors in the future. Staff will be forwarded reminders to watch for errors in calculations.



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